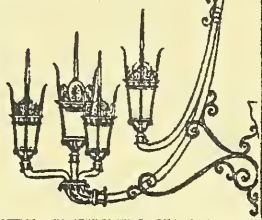


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City of Boston and County of Suffolk

AUDITING DEPARTMENT

ANNUAL REPORT

For the Fiscal Year Ending

DECEMBER 31, 1971



CITY OF BOSTON  PRINTING SECTION

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City of Boston and County of Suffolk

AUDITING DEPARTMENT

ANNUAL REPORT

For the Fiscal Year Ending
DECEMBER 31, 1971



CITY OF BOSTON  PRINTING SECTION

1973

CITY OF BOSTON
AUDITING DEPARTMENT
CITY HALL

January 1, 1972

*To the Honorable The Mayor and City Council,
City of Boston,
Boston, Massachusetts.*

GENTLEMEN:

In compliance with the provisions of Chapter 3, section 25, and Chapter 6, section 3, of the Revised Ordinances of 1961, I hereby submit my report of the receipts and expenditures of the City of Boston and County of Suffolk for the year commencing January 1, 1971 and ending December 31, 1971, together with miscellaneous tables and statistics.

Cash Operations

The accounts and records for the year 1971 indicate that the operating deficit for the year was \$27,529,574.61. Estimated receipts exceeded actual receipts by \$27,491,319.24. The appropriation in the 1971 tax rate for overlay deficits amounted to \$6,037,075.90.

The accumulated operating surplus as of December 31, 1970 was \$3,491,016.39. After application of the operating deficit for 1971, the accumulated operating deficit as of December 31, 1971 was \$24,035,558.22.

During the year it was necessary to issue short-term loans in anticipation of revenue in the amount of \$130,000,000.00. All of these loans were repaid by November 15, 1971 and there was no short-term debt outstanding at the close of the fiscal year.

The practice of investing cash not immediately needed for current operation in United States Treasury bills was continued. The sum of \$129,267,327.89 was invested during the calendar year and income of \$629,354.44 was realized.

Debt Operations

During 1971 the gross funded debt increased by \$49,145,000.00 and the net funded debt increased by \$52,304,642.69. Debt was issued in the amount of \$77,180,000.00 and the redemption of debt amounted to \$31,605,000.00. All of the debt issued was general obligation debt. The redemption of general obligation debt was \$28,035,000.00, and the redemption of sinking fund debt was \$3,570,000.00.

During the fiscal year 1971, all known obligations of the city were either paid in full or adequate reserves were established to provide eventual payment. All funded and short-term debt obligations were paid when due. Interest payments on all forms of outstanding debt were promptly made.

Conclusion

The form of this report follows closely that recommended by the National Committee of Governmental Accounting. Under the present accounting procedure of the city, accounts are maintained on a modified accrual basis. Taxes and accounts receivable are accrued for balance sheet purposes, but not reflected in the receipts of the city until collected.

Respectfully,

JOHN F. FITZPATRICK,
City Auditor and Auditor of the County of Suffolk.

TABLE OF CONTENTS

PAGE
3

Letter of Transmittal	3
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SECTION A

CONSOLIDATED STATEMENTS

Exhibit A-1. Consolidated Balance Sheet — All Funds	3
Exhibit A-2. Consolidated Receipts, Expenditures and Balances	10
Schedule A-1. Detail of Cash Balances in Treasury	12

SECTION B

GENERAL REVENUE FUNDS

Exhibit B-1. Balance Sheet	16
Exhibit B-2. Estimated Revenues and Expenditures Compared with Actual	18
Exhibit B-3. Summary of Appropriations, Expenditures and Balances	22
Schedule B-1. Summary of Receipts	34
Schedule B-2. Summary of Expenditures	33
Schedule B-3. Cash Receipts and Expenditures	52
Schedule B-4. Analysis of Property and Tax Accounts	54
Schedule B-5. Analysis of Changes in Surplus Account	56
Schedule B-6. Transfers of Appropriations	57
Schedule B-7. Analysis of Tax Title Account	60
Schedule B-8. Analysis of Tax Possessions Account	61

SECTION C

SPECIAL REVENUE FUNDS

Exhibit C-1. Balance Sheet	64
Exhibit C-2. Summary of Credits, Expenditures and Balances	66
Schedule C-1. Cash Receipts and Expenditures	72
Schedule C-2. Summary of Expenditures	74
Schedule C-3. Transfers of Appropriations	80

SECTION D

CAPITAL IMPROVEMENT FUNDS

Exhibit D-1. Balance Sheet	82
Schedule D-1. Cash Receipts and Expenditures	83
Exhibit D-2. Summary of Appropriations, Expenditures and Balances	84
Schedule D-2. Transfers of Appropriations	83

SECTION E

DEBT AND SINKING FUNDS

Exhibit E-1. Balance Sheet	90
Exhibit E-2. Changes in Funded Debt	91
Exhibit E-3. Changes in Floating Debt	92
Exhibit E-4. Debt Incurring Power in 1971	93
Exhibit E-5. Debt Issued	94
Exhibit E-6. Funded Debt Payable	95
Exhibit E-7. Debt and Interest Payable from Tax Levies	96
Exhibit E-8. Debt and Interest Payable from Sinking Funds	97
Schedule E-1. Changes in Gross and Net Funded Debt	98
Schedule E-2. Summary of Objects for Which Outstanding Debt Was Issued	99
Schedule E-3. Loans Authorized but Not Issued	100
Schedule E-4. Analysis of Changes in Sinking Fund	101

SECTION F

TRUST FUNDS

	PAGE
Exhibit F-1. Balance Sheet Trust Fund.	104
Schedule F-1. Changes in Appropriation Balances	105

SECTION G

MISCELLANEOUS SCHEDULES, CHARTS AND STATISTICAL FACTS

Schedule G-1. Appropriations and Warrants for the Financial Year 1971	108
Schedule G-2. Valuations, Net Debt, Appropriation Orders, Tax Warrants and Tax Rates, 1913-1971	110
Schedule G-3. Summary of Tax Collections, 1944-1971	111
Schedule G-4. Number of Officials and Employees of City Departments as Reorganized under the Provisions of Chapter 8, Ordinances of 1953, and Chapter 2, Ordinances of 1954, and County of Suffolk	112
Chart 1. Tax Rate Appropriations—1971	115
Chart 2. Tax Rate Revenues—1971	117

SECTION A

CONSOLIDATED STATEMENTS

EXHIBIT A- 1
City of Boston and County of Suffolk
CONSOLIDATED BALANCE SHEET — ALL FUNDS
December 31, 1971

	ASSETS	Total
Cash on Hand and in Depositories		\$30,562,275 31
United States Treasury Bills		—
Taxes Receivable		40,906,992 50
Accounts Receivable		41,802,645 19
Recoverable Expenditures		24,919,456 44
Bonds Authorized But Not Issued		165,172,900 00
Assessments Apportioned But Not Due		953,590 60
Investments		245,038,281 76
Amount to Be Provided for Retirement of Debt		264,185,000 00
Total Assets		<u>\$813,541,141 80</u>

	LIABILITIES, RESERVES AND SURPLUS	
Appropriation Balances		\$27,779,095 63
Warrants Payable		14,527,409 19
Debt and Interest Due and Unpaid		283,769 02
Revenues Available When Collected		42,756,235 79
Trust Funds		227,315,567 02
Improvements and Loans Authorized		165,172,900 00
Bonds and Notes Payable		287,522,500 00
Reserves		28,472,229 58
Surplus		19,711,435 57
Total Liabilities, Reserves and Surplus		<u>\$813,541,141 80</u>

EXHIBIT A-1
City of Boston and County of Suffolk
CONSOLIDATED BALANCE SHEET—ALL FUNDS
December 31, 1971

General Revenue Funds Exhibit B-1	Special Revenue Funds Exhibit C-1	Capital Improvement Funds Exhibit D-1	Debt and Sinking Funds Exhibit E-1	Trust Funds Exhibit F-1
\$684,310 42	\$8,378,961 60	\$16,330,466 49	\$208,963 57	\$6,328,194 07
—	—	—	—	—
40,906,992 50	—	—	—	—
32,339,770 28	9,068,169 16	—	375,782 71	18,923 04
17,557,881 30	7,361,575 14	—	—	—
—	—	165,172,900 00	—	—
389,611 73	—	—	563,978 87	—
—	—	—	23,335,838 85	221,702,442 91
—	—	—	264,185,000 00	—
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$90,509,945 39	\$24,808,705 90	\$181,503,366 49	\$288,669,564 00	\$228,049,560 02
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$7,311,817 66	\$2,429,446 71	\$17,322,761 30	—	\$715,069 96
15,519,704 00	—	992,294 81	—	—
—	283,769 02	—	—	—
32,729,382 01	9,068,169 16	—	\$939,761 58	18,923 04
—	—	—	—	227,315,567 02
—	—	165,172,900 00	—	—
—	—	—	287,522,500 00	—
15,429,404 54	13,027,321 01	—	15,504 03	—
19,519,637 18	—	—	191,798 39	—
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$90,509,945 39	\$24,808,705 90	\$181,503,366 49	\$288,669,564 00	\$228,049,560 02
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

EXHIBIT A-2

City of Boston and County of Suffolk
CONSOLIDATED RECEIPTS, EXPENDITURES AND BALANCES STATEMENT
Fiscal Year Ended December 31, 1971

	Grand Totals	General Revenue Funds	
		City and County	Schools
Cash Balances, January 1, 1971	\$12,967,165 71	\$6,349,714 12	\$2,502,947 62
United States Treasury Bills	51,976,840 28	27,214,873 59	
Total	\$64,944,005 99	\$33,564,587 71	\$2,502,947 62
RECEIPTS AND TRANSFERS			
Taxes	\$286,947,878 75	\$159,470,841 22	\$92,610,152 31
Tax Titles and Possessions	3,006,132 01	3,006,132 01	
Departmental Revenue	59,966,288 02	54,094,668 77	5,870,504 25
Revenues Reserved for Special Objects	77,344,801 50		34,308 00
Revenues from the Commonwealth	38,116,691 89	37,344,041 79	93,395 82
Revenue Anticipation Loans	145,000,000 00	130,000,000 00	
Federal Grants	23,000,201 97		8,613,712 75
Sinking Fund Commission	1,158,539 84		
Rapid Transit Interest and Sinking Fund	3,570,000 00		
Trust Fund Income	1,627,866 17		
Revenue Departments	19,022,996 19		
Loans for Permanent Improvements	77,180,000 00		
United States Treasury Bills	129,267,827 89	74,749,542 79	
Warrants Payable — 1971	14,776,214 24	15,768,509 05	
Total Receipts	\$879,985,438 47	\$474,433,735 63	\$107,222,073 13
Transfers and Adjustments	2,770,913 63	1,949,555 67	
Total Receipts and Transfers	\$882,756,352 10	\$476,383,291 30	\$107,222,073 13
Total Available for Payment in 1971	\$947,700,358 09	\$509,947,879 01	\$109,725,020 75
EXPENDITURES AND TRANSFERS			
Departmental Operating Expenses	\$317,857,371 94	\$219,441,945 69	\$98,415,426 17
Debt Redemption and Interest	36,172,597 65		
State Assessments	510,306 28	510,306 28	
Metropolitan District Assessments	14,850,351 41	4,215,957 80	
Massachusetts Bay Transit Authority Assessments	25,127,064 13	25,127,064 13	
State-Boston Retirement System	34,436,763 91	34,183,534 91	
Refunds	7,900,506 10	7,900,506 10	
Revenues Reserved for Special Objects	75,928,101 96		34,308 00
Revenue Departments	11,456,259 01		
Revenue Anticipation Loans	145,000,000 00	130,000,000 00	
Federal Grants	23,043,764 03		9,542,573 10
Rapid Transit Interest and Sinking Funds	3,570,000 00		
Capital Outlays	76,677,717 13		
Trust Funds Income	1,521,635 65		
United States Treasury Bills	129,267,827 89	74,749,542 79	
Warrants Payable — 1970	16,861,780 48	16,383,332 24	
Total Expenditures	\$920,182,047 57	\$512,512,189 94	\$107,992,307 27
Transfers and Adjustments	2,770,913 63		
Total Expenditures and Transfers	\$922,952,961 20	\$512,512,189 94	\$107,992,307 27
Cash Balances, December 31, 1971	24,747,396 89	2,564,310 93	1,732,713 48
	\$947,700,358 09	\$509,947,879 01	\$109,725,020 75
UNITED STATES TREASURY BILLS			
Investments, January 1, 1971	\$51,976,840 28	\$27,214,873 59	
Purchases — 1971	129,267,827 89	74,749,542 79	
	\$181,244,668 17	\$101,964,416 38	
Redemptions — 1971	181,244,668 17	101,964,416 38	

EXHIBIT A-2

City of Boston and County of Suffolk
CONSOLIDATED RECEIPTS, EXPENDITURES AND BALANCES STATEMENT
Fiscal Year Ended December 31, 1971

General Revenue Funds	Special Revenue Funds		Capital Improvement Funds	Trust Funds Reflected in Auditor's Accounts
	Maintenance	Debt and Interest Requirements		
\$320,963 06	\$1,027,561 47 9,911,884 74	\$ 08	\$1,519,590 44 14,850,081 95	\$1,246,388 92
\$320,963 06	\$10,939,446 21	\$ 08	\$16,369,672 39	\$1,246,388 92
34,866,885 22				
1,115 00	77,310,493 50		679,254 28 15,000,000 00	
281,441 08	14,386,489 22	877,098 76 3,570,000 00		1,627,866 17
	17,623,952 47	1,399,043 72	77,180,000 00 29,601,770 84 992,294 81	
	24,916,514 26			
\$35,149,441 30	\$134,237,449 45 571,357 96	\$5,846,142 48	\$121,468,730 31 250,000 00	\$1,627,866 17
\$35,149,441 30	\$134,808,807 41	\$5,846,142 48	\$121,718,730 31	\$1,627,866 17
\$35,470,404 36	\$145,748,253 62	\$5,846,142 56	\$138,088,402 70	\$2,874,255 09
\$35,295,498 89		\$877,098 76		
	\$10,634,393 61			
	253,229 00			
	75,893,793 96 10,057,215 29	1,399,043 72	\$15,000,000 00	
	13,501,190 93	3,570,000 00	76,677,717 13	\$1,521,635 65
	24,916,514 26		29,601,770 84 478,448 24	
\$35,295,498 89	\$135,256,337 05 2,112,955 05	\$5,846,142 48	\$121,757,936 21	\$1,521,635 65 637,549 48
\$35,315,907 99	\$137,369,292 10	\$5,846,142 48	\$121,757,936 21	\$2,159,185 13
154,496 37	8,378,961 52	08	16,330,466 49	715,069 96
\$35,470,404 36	\$145,748,253 62	\$5,846,142 56	\$138,088,402 70	\$2,874,255 09
	\$9,911,884 74 24,916,514 26		\$14,850,081 95 29,601,770 84	
	\$34,828,399 00 34,828,399 00		\$44,451,852 79 44,451,852 79	

SCHEDULE A-1
City of Boston and County of Suffolk
DETAIL OF CASH BALANCES IN TREASURY
December 31, 1971

General Revenue Funds:		
City Budget		\$5,986,035 2
County Budget		739 9
School Budget	\$1,160,168 61	
Schools — Available for Appropriation	572,544 87	
		<u>1,732,713 4</u>
City Debt Requirements		154,496 3
Warrants Payable		15,530,081 5
State Assessments — Net Underestimate — 1971		52,818 2
Accumulated Cash Deficit, December 31, 1971		24,035,558 5
Total General Revenue Funds Cash (Exhibit A-1)		<u><u>\$684,310 4</u></u>
Special Revenue Funds:		
Income Departments:		
Cemetery Division	\$74,575 65	
Sewer Service	155,147 86	
Water Service	533,794 05	
House of Correction, Industries	78,284 24	
		<u>\$841,801 8</u>
Water Service Receipts — Deficit		3,210,645 8
Sewer Use Receipts — Deficit		4,021,829 2
Sewer Use — M.D.C. Assessment — Underestimate		129,099 2
Interest on Rapid Transit Debt		0
Highway Programs		433,571 3
Federal Grants		1,130,012 3
Appropriation Balances		476,583 3
Unclassified		12,858,566 3
Total Special Revenue Funds Cash (Exhibit A-1)		<u><u>\$8,378,961 3</u></u>
Capital Improvement Funds:		
Parks and Recreation		\$360,941
Public Works Department		3,223,150
School Department		1,673,534
County Buildings		52,177
Urban Renewal		3,683,846
Planning, Designing, Acquiring Land for Construction and Original Equipping of Structures and Facilities		1,939,341
Construction and Reconstruction of Buildings and Original Equipment and Furnishings Thereof		945,011
Remodeling, Reconstruction and Extraordinary Repairs to Buildings		1,535,868
Miscellaneous		3,908,889
Warrants Payable		992,294
Total Capital Improvement Funds Cash (Exhibit A-1)		<u><u>\$16,330,466</u></u>
Sinking Funds:		
Rapid Transit		\$17,165
Moneys for Reduction of Debt		191,798
Total Sinking Funds Cash (Exhibit A-1)		<u><u>\$208,963</u></u>

SCHEDULE A-1

City of Boston and County of Suffolk
DETAIL OF CASH BALANCES IN TREASURY
December 31, 1971

Trust Funds:

Appropriation Balances	\$715,069 96	
Balances held for Investment	1,409,592 51	
	<hr/>	
	\$2,124,662 47	
Retirement Board Funds	4,154,440 98	
Teachers' Retirement Fund	46,672 24	
Franklin Fund	2,418 38	
	<hr/>	
Total Trust Funds Cash (Exhibit A-1)		\$6,328,194 07
		<hr/>
Total Cash Balance, All Funds (Exhibit A-1)		\$30,562,275 31
Less: Sinking Fund Cash	\$208,963 57	
Trust Funds Cash in Custody of Treasurer	5,605,914 85	
	<hr/>	
		5,814,878 42
Operating Cash Balance (Exhibit A-2)		<hr/> <hr/>
		\$24,747,396 89

SECTION B

GENERAL REVENUE FUNDS

EXHIBIT B-1

City of Boston and County of Suffolk

BALANCE SHEET — GENERAL REVENUE FUNDS

December 31, 1971

ASSETS

Cash in Treasury		\$684,310 42
Accounts Receivable:		
Taxes:		
Levy of 1964 and Prior	\$709,397 68	
Levy of 1965	348,174 47	
Levy of 1966	1,074,029 96	
Levy of 1967	1,787,115 69	
Levy of 1968	1,942,517 60	
Levy of 1969	475,355 90	
Levy of 1970	5,643,909 79	
Levy of 1971	28,926,491 41	
		40,906,992 50
Special Taxes		445,478 04
Motor Vehicle Excise Taxes:		
Levies of 1970 and Prior	\$6,785,434 40	
Levy of 1971	3,956,648 39	
		10,742,082 79
Special Assessments:		
Added to Taxes:		
Sidewalk 1970 and Prior	\$2,055 21	
Sidewalk 1971	5,420 25	
		7,475 46
Unapportioned:		
Sidewalk 1970 and Prior	\$6,328 01	
Sidewalk 1971	24,306 80	
		30,634 81
Assessments Apportioned but not Due:		
Sidewalk		389,611 74
Departmental Commitments:		
City	\$5,505,183 17	
County	10,614 47	
Public Service Enterprises	44,028 51	
		5,559,826 15
Tax Titles, General Revenue		10,171,001 00
Tax Possessions		5,383,272 00
School Aid, Chapter 70, Withheld by Commonwealth		14,179,984 70
Abatements in Excess of Overlay		2,962,526 90
State Assessments — Net Underestimate		52,818 70
Estimated Receipts Deficit — 1971		362,550 90
Total Assets		<u>\$90,509,945 34</u>

EXHIBIT B-1

City of Boston and County of Suffolk

BALANCE SHEET — GENERAL REVENUE FUNDS

December 31, 1971

LIABILITIES AND RESERVES

Appropriation Balances:

City Budget	\$5,986,035 20	
County Budget	739 98	
School Budget	1,160,168 61	
Debt Requirements	154,496 37	
Unclassified	10,377 50	
	<hr/>	\$7,311,817 66

Warrants Payable:

City	\$11,408,313 48	
County	1,111,390 52	
	<hr/>	15,519,704 00

Surplus Available for Appropriation:

School Committee, Chapter 117, Acts of 1949	572,544 87
---	------------

Reserved Accounts:

Taxes — To be Refunded	\$4,039,705 55	
Tax Titles — To be Refunded	47,958 91	
Motor Vehicle Excise Taxes	665 00	
	<hr/>	4,088,329 46

Revenues Available When Collected:

Special Taxes	\$445,478 04	
Motor Vehicle Excise Taxes	10,742,082 79	
Special Assessments	427,722 00	
Departmental Commitments	5,559,826 15	
Tax Title	10,171,001 01	
Tax Possession	5,383,272 02	
	<hr/>	32,729,382 01

Overlay Reserved for Abatements:

Levy of 1970	\$2,308,082 83	
Levy of 1971	8,460,447 38	
	<hr/>	10,768,530 21
Surplus Revenue		19,519,637 18

Total Liabilities and Reserves	<u>\$90,509,945 39</u>
--	------------------------

EXHIBIT B-2

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Estimated Receipts and Expenditures Compared with Actual

Fiscal Year Ended December 31, 1971

REVENUES				
	Adjusted Tax Levy Estimate		Actual Receipts	
DEPARTMENTAL REVENUES:				
City Departments — Actual Receipts.....			\$55,019,077 73	
Less: — Revenue Credited to Appropriations.....		\$270 12		
Refunds.....		16,648 14	16,918 26	
	\$55,097,096 12			\$55,002,159 47
State Reimbursements.....	6,422,443 16			8,173,268 81
County Departments — Actual Receipts.....	5,004,764 22			5,325,330 08
Courthouse Maintenance — State Reimbursement.....	350,000 00			—
SCHOOL SURPLUS AND RECEIPTS:				
Actual Receipts.....			\$1,380,766 60	
Less: — Damages by Dogs.....			34,308 00	
	1,177,264 11			1,346,458 60
State Reimbursements.....	750,000 00			—
REAL AND PERSONAL PROPERTY TAXES:				
Collections on 1971 Assessments.....			\$261,161,921 77	
Collections on Prior Years Assessments.....			10,309,092 92	
			\$271,471,014 69	
Less: — Refunds.....			7,602,929 15	
	279,787,432 14			263,868,083 54
MOTOR VEHICLE EXCISE TAXES:				
Collections on 1971 Assessments.....			\$7,127,443 01	
Collections on Prior Years Assessments.....			2,296,662 35	
			\$9,424,105 36	
Less: — Refunds.....			245,359 79	
	9,787,092 65			9,178,745 57
TAX TITLES — GENERAL REVENUE.....			\$2,900,454 51	
Less: — Refunds.....			35,569 02	
				2,864,885 49
TAX POSSESSIONS.....				105,677 50
STATE TAX APPORTIONMENT — CHAPTER 660, ACTS OF 1963.....	5,786,650 73			5,416,305 67
SCHOOL AID — CHAPTER 70.....	28,352,964 03			14,172,979 31
SCHOOL AID — CHAPTERS 69-71.....	2,546,442 00			2,141,702 94
CORPORATION EXCISE TAX.....	789,374 57			789,374 57
REIMBURSEMENT — PUPILS TRANSPORTATION.....	450,000 00			450,144 00
REIMBURSEMENT FOR LOSS OF TAXES ON STATE-OWNED LANDS AND GOVERNMENT CENTER.....	638,114 63			638,114 63
URBAN REDEVELOPMENT CORPORATION — CHAPTER 121A.....	3,497,119 02			3,472,205 96

EXHIBIT B-2

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Estimated Receipts and Expenditures Compared with Actual

Fiscal Year Ended December 31, 1971

EXPENDITURES

	Adjusted Tax Levy Estimate		Actual Payments	
CITY MAINTENANCE:				
Gross Expenditures			\$201,166,871 75	
Balances Credited to 1972 Appropriations			5,986,035 20	
			\$207,152,906 95	
Trust Fund Income Appropriated for Maintenance		\$270 12		
Balance Carried Forward from 1970		7,404,028 54		
			7,404,298 66	
Actual Tax Levy Estimate	\$197,715,047 69			
State and Miscellaneous Contributions	827,445 62			
Add — Net Transfers to	1,206,114 98			
	\$199,748,608 29			\$199,748,608 29
COUNTY MAINTENANCE:				
Gross Expenditures			\$18,275,074 10	
Balances Credited to 1972 Appropriations			739 98	
			\$18,275,814 08	
Balance Carried Forward from 1970			26,978 04	
Actual Tax Levy Estimate	18,248,836 04			18,248,836 04
SCHOOL MAINTENANCE:				
Gross Expenditures			\$107,992,307 27	
Balances Credited to 1972 Appropriations			1,160,168 61	
Unexpended Balance Available for Appropriation			572,514 87	
			\$109,725,020 75	
Balance Carried Forward from 1970		\$2,502,947 62		
Income Appropriated for Maintenance		11,421,190 40		
Pension Revenue from State		93,395 82		
			14,017,533 84	
Actual Tax Levy Estimate	\$95,701,109 00			
Add — Net Transfers to	6,377 91			
	95,707,486 91			95,707,486 91
DEBT REQUIREMENTS:				
Gross Expenditures			\$35,295,498 89	
Balances Credited to 1972 Appropriations			154,496 37	
			\$35,449,995 26	
Balance Carried Forward from 1970		\$320,963 06		
Receipts from Sinking Fund Commission		281,441 08		
Accrued Interest on Permanent Loans		133,286 39		
Premium on Permanent Loans		21,209 98		
			756,900 51	

EXHIBIT B-2

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Estimated Receipts and Expenditures Compared with Actual

Fiscal Year Ended December 31, 1971

REVENUES				
	Adjusted Tax Levy Estimate		Actual Receipts	
VOCATIONAL EDUCATION, CHAPTER 74, SECTION 9.....	\$1,682,260 00			\$1,682,260 00
ADJUSTMENTS TO SURPLUS.....				22,587 46
APPROPRIATIONS FROM SURPLUS.....	6,097,918 73			
TRANSFERS FROM OTHER FUNDS:				
Parking Meter Fees.....	354,259 00			854,259 00
STATE CONTRIBUTIONS TO APPROPRIATION ACCOUNTS.....	993,135 28			993,135 28
	<u>\$410,064,330 39</u>			<u>\$376,497,679 88</u>
Income and Credits Utilized in Tax Levy.....			\$410,064,330 39	
Actual Receipts.....			376,497,679 88	
Deficit in Actual Receipts.....				\$33,566,650 51
Tax Levy Appropriation and Warrants.....			\$410,064,330 39	
Actual Expenditures.....			404,027,254 49	
Unexpended Balances.....				6,037,075 90
Operating Deficit — 1971.....				\$27,529,574 61
Accumulated Surplus, January 1, 1971.....				3,494,016 39
Accumulated Deficit — 1971.....				<u>\$24,035,558 22</u>

EXHIBIT B-2

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Estimated Receipts and Expenditures Compared with Actual

Fiscal Year Ended December 31, 1971

EXPENDITURES

	Adjusted Tax Levy Estimate		Actual Payments	
Actual Tax Levy Estimate.....	\$34,866,885 22			
Less: — Net Transfers from.....	173,790 47			
	\$34,693,094 75			\$34,693,094 75
CONTRIBUTIONS TO RETIREMENT FUNDS:				
Gross Expenditures.....			\$34,183,534 91	
Less: — Balances Carried Forward from 1970.....		\$6,273,727 65		
Pension Revenue from State.....		7,789,146 44		
	20,120,660 82		14,062,874 09	20,120,660 82
STATE ASSESSMENTS:				
Actual Expenditures.....	510,306 28			510,306 28
METROPOLITAN DISTRICT EXPENSES:				
Actual Expenditures.....			\$4,215,957 80	
Add: — Reserve for Underestimate, 1970.....			10,366 47	
			\$4,226,324 27	
Add: — Reserve for Overestimate, 1971.....			134,260 34	
	4,360,604 61			4,360,604 61
MASSACHUSETTS BAY TRANSIT AUTHORITY ASSESSMENTS:				
Actual Expenditures.....			\$25,127,064 13	
Add: — Reserve for Underestimate, 1970.....			7,128 60	
			\$25,134,192 73	
Less: — Reserve for Underestimate, 1971.....			187,099 07	
	24,947,093 66			24,947,093 66
OVERLAY DEFICITS	6,037,075 90			
DEFICIT APPROPRIATIONS:				
Sewer Use Receipts.....	3,426,501 09			3,426,501 09
Water Service Receipts.....	2,264,062 04			2,264,062 04
Total	<u>\$410,064,330 39</u>			<u>\$404,027,254 49</u>

EXHIBIT B-3

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Summary of Appropriations, Expenditures and Balances

Fiscal Year Ended December 31, 1971

DEPARTMENT OR ACTIVITY	Balances from 1970	Credits		Loans
		Revenue Received	Appropriations	
CITY BUDGET				
<i>General Government</i>	\$2,037,987 92	\$270 12	\$17,429,775 00	
Legislative and Executive:				
Mayor, Office Expenses			379,133 00	
Conventions and Entertainment of Distinguished Guests			25,000 00	
Public Celebrations	10,000 00	270 12	117,529 00	
U. S. Bond Allotment Plan			18,350 00	
City Council			403,026 00	
City Council Proceedings			8,500 00	
Community Conservation Committee	2,395 00			
Model Cities	102,838 19			
Office of Public Service			989,536 00	
Human Relations Task Force	9,951 41		204,782 00	
Rent Control Review Board	2,385 90		385,669 00	
Council on Drug Abuse	10,000 00		118,033 00	
Elections:				
Election Department	6,732 54		810,934 00	
Finance:				
Auditing Department	1,326 95		552,213 00	
Assessing Department	1,837 74		1,115,622 00	
Treasury Department:				
Collecting Division			420,566 00	
Treasury Division	43 30		368,381 00	
Board of Commissioners of Sinking Funds			2,650 00	
Administrative Services:				
Administrative Services Department:				
Administrative Division			253,700 00	
Personnel Division	31,000 00		200,388 00	
Purchasing Division			332,300 00	
Budget Division			102,101 00	
Purchasing Division, Printing Section			941,549 00	
Purchasing Division, Printing Section, Office Supplies			13,500 00	
Art Commission			3,335 00	
Data Processing Unit	112,608 56		142,312 00	
Law:				
Law Department	4,207 00		847,250 00	
Recording and Reporting:				
City Clerk Department			131,840 00	
Registry Division	9,146 00		290,937 00	
Preservation and Care of Old Records and Papers and Purchase of Historical Documents	528 09			
Planning:				
Zoning Commission			4,960 00	
General Government Buildings:				
Real Property Department:				
Buildings Division			2,698,865 00	
Property Division			329,781 00	
Market Division			47,373 00	
Auditorium Commission	4,314 80		488,041 00	
Public Facilities Department	1,428,058 73		3,561,727 00	
Miscellaneous General Government:				
Boston Retirement Board			227,451 00	
State-Boston Retirement System Expense Fund	224,766 41			
Finance Commission	38,459 00		100,346 00	
Boston Redevelopment Authority	37,388 30		792,095 00	
Public Safety	873,534 78		70,638,400 00	
Police:				
Police Department	69,138 21		40,627,268 00	
Fire:				
Fire Department	557,745 72		25,758,178 00	

EXHIBIT B-3

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Summary of Appropriations, Expenditures and Balances

Fiscal Year Ended December 31, 1970

Transfers (Schedule B-6)		Total Amounts Available	Total Expenditures (B-2)	Balances	
To	From			Remaining in Treasury	Carried Forward to 1972
\$934,292 56	\$597,682 90	\$19,804,642 70	\$18,577,135 78		\$1,227,506 92
13,050 93		392,183 93	392,183 93		
1,415 06	11,844 00	14,571 06	14,571 06		
11,844 00	4,715 06	134,928 06	134,928 06		
	5,988 04	12,361 96	12,361 96		
6,988 30		410,014 30	410,014 30		
	2,008 00	6,492 00	6,492 00		
	2,395 00				
		102,838 19	46,691 91		56,146 28
13,586 49		1,003,122 49	1,003,122 49		
9,013 11		223,746 52	223,746 52		
	68,555 75	319,499 15	317,924 15		1,575 00
	3,448 73	124,584 27	121,966 27		2,618 00
	22,620 14	795,046 40	795,046 40		
	30,129 32	523,410 63	523,410 63		
22,842 29		1,140,302 03	1,140,082 71		219 32
	49,949 03	370,616 97	370,616 97		
30,514 93		398,939 23	398,939 23		
	677 38	1,972 62	1,972 62		
2,000 00	6,060 69	249,639 31	247,639 31		2,000 00
13,500 00	8,777 35	236,110 65	236,063 97		46 68
3,655 92		335,955 92	330,530 92		5,425 00
6,533 94		108,634 94	108,634 94		
47,550 00	8,938 75	980,160 25	980,160 25		
20,000 00	7,598 17	25,901 83	25,901 83		
	978 30	2,356 70	2,356 70		
	13,216 70	241,703 86	228,824 23		12,879 63
	39,772 04	811,684 96	797,185 85		14,499 11
11,947 78		143,787 78	143,787 78		
	18,953 78	281,129 22	280,312 27		816 95
		528 09			528 09
	2,207 62	2,752 38	2,752 38		
202,125 08		2,900,990 08	2,822,151 31		78,838 77
50,205 38		379,986 38	379,986 38		
3,087 63		50,460 63	50,460 63		
4,871 16		497,226 96	495,670 74		1,556 22
244,760 56		5,234,546 29	4,377,263 10		857,283 19
	214,800 00	12,651 00	12,651 00		
214,800 00		439,566 41	439,566 41		
	1,794 60	137,010 40	134,852 90		2,157 50
	72,254 45	757,228 85	566,311 67		190,917 18
1,276,134 77	111,770 39	72,676,299 16	72,303,772 63		372,526 53
366,220 77		41,062,626 98	40,980,368 63		82,258 35
2,441 67		26,318,365 39	26,158,439 88		159,925 51

EXHIBIT B-3

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Summary of Appropriations, Expenditures and Balances

Fiscal Year Ended December 31, 1971

DEPARTMENT OR ACTIVITY	Balances from 1970	Credits		Loans
		Revenue Received	Appropriations	
<i>Public Safety (Concluded)</i>				
Protective Inspection and Regulation:				
Building:				
Building Department			\$2,405,305 00	
Board of Appeal			50,787 00	
Board of Examiners			23,245 00	
Beacon Hill Architectural Commission			1,975 00	
Back Bay Architectural Commission			1,890 00	
Military and Civilian Defense:				
Civil Defense Activities			100,000 00	
Other:				
Traffic and Parking Department	\$246,650 85		1,506,286 00	
Licensing Board			163,466 00	
Inspections			1,143,742 00	
Inspections:				
Housing Inspection Department			987,632 00	
Weights and Measures Division			156,110 00	
Public Works	1,301,925 50		18,096,455 00	
Public Works Department	1,301,925 50		18,083,455 00	
Freedom Trail Commission			13,000 00	
Health and Hospitals	1,545,251 57		52,662,743 00	
Health and Hospitals Department	1,532,892 10		52,577,511 00	
Air Pollution Control	12,359 47		85,232 00	
Veterans Services	765 00		8,536,114 27	
Aid to Needy Veterans:				
Veterans' Services Department	765 00		8,456,870 27	
Veterans' Graves Registration			79,244 00	
Libraries	33,051 60	\$827,445 62	6,134,382 00	
Library Department	14,294 56		6,134,382 00	
Eastern Regional Library Program	47,346 16	827,445 62		
Parks and Recreation	1,022,398 71		7,485,781 00	
Parks and Recreation Department	872,398 71		7,473,581 00	
Departmental Equipment — Park Department	150,000 00			
Community Conservation Committee			12,200 00	
Miscellaneous	655,216 66		15,587,655 42	
Executions of Courts, Damage Claims and Reimbursements			450,000 00	
Workmen's Compensation Service			59,531 00	
Workmen's Compensation			380,000 00	
City Record			7,390 00	
Youth Activities Bureau			644,237 00	
Pensions and Annuities — City			6,877,948 26	
Snow Removal	14,858 13		1,614,560 00	
Federal Public Health Program	4,000 95			
Construction of Buildings and Original Equipment and Fur-				
nishings Thereof	295,282 34			
Reserve Fund			100,000 00	
Departmental Equipment — City	259,400 00			
Hospitalization and Insurance Plan for Employees			4,992,959 16	
Construction of School Buildings, Acquisition of Land and				
Original Equipment and Furnishings Thereof	46,335 57			
Transportation of School Children	33,367 67		330,000 00	
Development and Industrial Commission			27,000 00	
Commission on Affairs of the Elderly	1,972 00		104,030 00	
Totals — City Budget	\$7,404,028 54	\$827,715 74	\$197,715,047 69	

EXHIBIT B-3
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Appropriations, Expenditures and Balances
Fiscal Year Ended December 31, 1971

Transfers (Schedule B-6)		Total Amounts Available	Total Expenditures (B-2)	Balances	
To	From			Remaining in Treasury	Carried Forward to 1972
\$32,073 78		\$2,437,378 78	\$2,437,378 78		
1,380 52		52,167 52	52,167 52		
	\$191 93	23,053 07	23,053 07		
	429 44	1,545 56	1,545 56		
	891 78	998 22	998 22		
19,759 03		119,759 03	119,759 03		
854,259 00	101,615 11	2,505,580 74	2,375,238 07		\$130,342 67
	8,642 13	154,823 87	154,823 87		
	51,871 21	1,091,870 79	1,091,870 79		
	49,643 22	937,988 78	937,988 78		
	2,227 99	153,882 01	153,882 01		
2,400 00	496,348 45	18,904,432 05	17,529,332 55		1,375,099 50
	496,348 45	18,889,032 05	17,513,932 55		1,375,099 50
2,400 00		15,400 00	15,400 00		
103,127 05	13,535 84	54,297,585 78	52,761,131 07		1,536,454 71
103,127 05		54,213,530 15	52,677,075 44		1,536,454 71
	13,535 84	84,055 63	84,055 63		
	2,001 59	8,534,877 68	8,534,877 68		
		8,457,635 27	8,457,635 27		
	2,001 59	77,242 41	77,242 41		
178,065 51	130,399 47	6,976,442 06	7,080,982 00		104,539 94
178,065 51	130,399 47	6,196,342 60	6,187,546 19		8,796 41
		780,099 46	893,435 81		113,336 35
2,395 00	206,928 22	8,303,646 49	7,175,928 56		1,127,717 93
	202,528 77	8,143,450 94	7,165,733 01		977,717 93
		150,000 00			150,000 00
2,395 00	4,399 45	10,195 55	10,195 55		
488,156 23	167,918 07	16,563,110 24	16,111,840 69		451,269 55
36,897 41		486,897 41	486,897 41		
2,159 79		61,690 79	61,690 79		
20,748 10		400,748 10	400,748 10		
126 75		7,516 75	7,516 75		
	55,789 28	588,447 72	588,447 72		
284,578 27		7,162,526 53	7,162,526 53		
		1,629,418 13	1,517,822 14		111,595 99
		4,000 95			4,000 95
		295,282 34	102,073 03		193,209 31
	100,000 00	259,400 00	163,693 73		95,706 27
130,399 47		5,123,358 63	5,123,358 63		
		46,335 57	53,227 16		6,891 59
		363,367 67	309,719 05		53,648 62
	12,128 79	14,871 21	14,871 21		
13,246 44		119,248 44	119,248 44		
\$2,984,571 12	\$1,778,456 14	\$207,152,906 95	\$201,166,871 75		\$5,986,035 20

EXHIBIT B-3

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Summary of Appropriations, Expenditures and Balances

Fiscal Year Ended December 31, 1971

DEPARTMENT OR ACTIVITY	Balances from 1970	Credits		Loans
		Revenue Received	Appropriations	
SCHOOL BUDGET				
School Committee				
Administration			\$2,407,560 00	
General Administration				
Business Administration				
Educational Administration				
Instruction			73,967,345 00	
Educational Direction and Supervision				
Elementary Schools				
Junior High Schools				
Latin and Day High Schools				
Special Education				
Physical Education				
Evening and Summer Schools				
Stores and Other Expenditures				
Attendance and Health Services			2,302,390 00	
Supervisors of Attendance				
School Physicians and Nurses				
Pupil Transportation Services			990,000 00	
Operation of Plant			7,793,600 00	
Office of Schoolhouse Custodian				
Custodians				
Heat for Buildings				
Utilities, Except Heat for Buildings				
Supplies, Except Utilities				
Supply Room				
Maintenance of Plant			554,000 00	
Fixed Charges			2,490,600 00	
Pensions to Teachers		\$93,395 82		
Food Services (Deficit Appropriation)			365,550 00	
Community Services			258,810 00	
Income — School Lunches, Chapter 417, Acts of 1950	\$247,863 05	2,471,017 50		
Income — Physical Education	1,916 83	19,252 15		
Adult Basic Education — Vocational Education — 1968	264 79			
Manpower Development and Training Act	630,170 32	592,456 00		
Bi-Lingual Teacher Program Title 7 — 1970-1971	44,308 02	207,678 00		
Joseph P. Kennedy, Jr. Foundation Grant	860 06			
ABCD Grant — 1971		75,788 00		
Charles J. Strosacker Foundation	5,000 00			
George Barden Fund, Federal Grant	247 56			
Alliance for Educational Progress	8,102 45			
Elementary Secondary Education Act, Title III — 1967-1968	97,099 78	164,062 00		
Horace Mann, Public Law 89-313 — 1968-1969	11,830 52			
Public Law 90-576, Cooperative Education	24,446 41	182,138 00		
Elementary Secondary Education Act — 1968-1969	41,047 82			
Elementary Secondary Education Act, Title VI A	2,889 70			
Work Incentive Program — 1969-1970	25,075 64			
Horace Mann, Public Law 89-313	4,541 93			
Vocational Education Act — 1969	16,099 55			
Horace Mann, Public Law 89-313 — 1969-1970	9,621 21			
Alliance for Educational Progress — 1970-1971	54,064 93	219,956 11		

EXHIBIT B-3
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Appropriations, Expenditures and Balances
Fiscal Year Ended December 31, 1971

Transfers (Schedule B-6)		Total Amounts Available	Total Expenditures (B-2)	Balances	
To	From			Available for Appropriation in 1972	Carried Forward to 1972
		\$2,407,560 00	\$2,397,881 85	\$9,678 15	
			377,809 92		
			467,215 98		
			1,552,855 95		
		73,967,345 00	73,078,418 58	888,926 42	
			3,202,747 07		
			34,388,192 06		
			11,491,728 01		
			17,318,702 84		
			5,392,652 86		
			556,136 11		
			435,626 69		
			292,632 94		
		2,302,390 00	2,263,686 79	38,703 21	
			805,151 54		
			1,458,535 25		
		990,000 00	1,099,134 76	109,134 76	
		7,793,600 00	7,884,747 33	91,147 33	
			160,743 37		
			5,005,344 88		
			1,001,496 06		
			1,197,446 42		
			254,033 43		
			265,683 17		
		554,000 00	498,395 06	55,604 94	
		2,490,600 00	2,305,547 55	185,052 45	
		93,395 82	93,395 82		
		365,550 00	765,550 00	400,000 00	
		258,810 00	268,040 40	9,230 40	
		2,718,880 55	2,562,522 02		\$156,358 53
		21,168 98	21,000 00		168 98
		264 79	264 79		
		1,222,626 32	1,134,455 18		88,171 14
		163,369 98	90,476 92		72,893 06
		860 06	864 96		4 90
		75,788 00	33,250 00		42,538 00
		5,000 00			5,000 00
		247 56			247 56
		8,102 45			8,102 45
		261,161 78	224,388 69		36,773 09
		11,830 52	11,830 52		
		206,584 41	197,920 19		8,664 22
		41,047 82			41,047 82
		2,889 70			2,889 70
		25,075 64	25,075 64		
		4,541 93	4,541 93		
		16,099 55			16,099 55
		9,621 21	9,621 21		
		274,021 04	290,660 67		16,639 63

EXHIBIT B-3

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Summary of Appropriations, Expenditures and Balances

Fiscal Year Ended December 31, 1971

DEPARTMENT OR ACTIVITY	Balances from 1970	Credits		Loans
		Revenue Received	Appropriations	
Elementary Secondary Education Act, Title I — 1970-1971	\$341,035 33	\$4,560,711 28		
Minority Recruiting Program		1,000 00		
Greater Boston Association for Retarded Children	109 00			
Horace Mann Public Law 89-313 — 1970-1971	3,807 05	12,375 00		
Work Incentive Program	20,288 38			
Office of Friendly — Sears-Roebuck	48 31	5,300 00		
Elementary Secondary Education, Title VII	34,782 26			
Bi-Lingual Teacher Aid Training Program	1,320 00			
Elementary Secondary Education Act, Title VI — 1969-1970	121,340 63			
Alliance for Educational Progress — 1969-1970	34,434 74			
Elementary Secondary Education Act, Title VI A — 1969-1970	3,692 25			
Adult Basic Education, Public Law 89-750	57,823 06			
Public Law 90-35 E. P. D. A. Part B-2, 1970-1971	2,823 45	2,300 00		
Elementary Secondary Education Act, Title II — 1970-1971	35,028 93			
Elementary Secondary Education Act, Title V — 1970-1971	985 00	2,000 00		
Elementary Secondary Education Act, Title VIB — 1970-1971	11,694 25	4,560 00		
Public Law 90-35 E. P. D. A. Part B-2, 1971-1972		59,268 00		
Adult Basic Education — 1970-1971	114,213 82	209,584 00		
Elementary Secondary Education Act, Title III — 1971-1972		251,398 54		
Elementary Secondary Education Act, Title II — 1971-1972		124,997 82		
Public Law 90-576, Vocational Education — 1971-1972		109,885 00		
Placement of Children in Special Classes		41,107 00		
Bi-Lingual Teacher Program — 1971-1972				
Elementary Secondary Education, Title I — 1971-1972		1,716,921 00		
Horace Mann, Public Law 89-313 — 1971-1972		10,867 00		
Adult Basic Education — 1971-1972		62,360 00		
Unliquidated Reserve — School Committee — 1970	596,787 02			
Unliquidated Reserve — School Committee — 1971		265,965 04		
Totals — School Committee	\$1,757,900 33	\$11,466,343 26	\$91,129,855 00	
SCHOOL BUDGET				
Department of Planning and Engineering				
Planning and Engineering	\$734,924 96		\$4,571,251 00	
Administration and Trucking			1,036,000 00	
Maintenance of Grounds	19,211 50		150,000 00	
Maintenance of Buildings	670,625 38		3,065,254 00	
Repairs of Furniture and Equipment	27,159 00		100,000 00	
New Equipment	16,898 28		20,000 00	
Replacement of Equipment	1,030 80		200,000 00	
Vocational Education	9,099 34			
Unliquidated Reserve — Planning and Engineering — 1970	1,022 99			
Unliquidated Reserve — Planning and Engineering — 1971		\$48,242 96		
Totals — Department of Planning and Engineering	\$745,047 29	\$48,242 96	\$4,571,251 00	
Grand Totals — School Budget	\$2,502,947 62	\$11,514,586 22	\$95,701,109 00	

EXHIBIT B-3
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Appropriations, Expenditures and Balances
Fiscal Year Ended December 31, 1971

Transfers (Schedule B-6)		Total Amounts Available	Total Expenditures (B-2)	Balances	
To	From			Available for Appropriation in 1972	Carried Forward to 1972
		\$4,219,675 95	\$4,383,759 84		\$169,083 89
		1,000 00			1,000 00
\$109 00					
		16,182 05	16,182 05		
		20,288 38	20,288 38		
		5,348 31	5,009 40		338 91
2,666 66		32,115 60			32,115 60
		1,320 00			1,320 00
		121,340 63	61,449 42		59,891 21
		34,434 74	15,436 07		18,998 67
3,602 25					
		57,823 06			57,823 06
		5,123 45	3,781 22		1,342 23
		35,028 93	35,028 93		
		2,985 00	2,462 32		522 68
		16,254 25	11,982 45		4,271 80
		59,268 00	16,617 27		42,650 73
		323,797 82	260,408 92		63,388 90
		251,398 54	141,185 85		110,212 69
		124,997 82	106,340 14		18,657 68
		109,885 00	62,164 73		47,720 27
		41,107 00	18,218 15		22,888 85
			46,519 09		46,519 09
		1,716,921 00	2,302,696 96		585,775 96
		10,867 00	4,956 00		5,911 00
		62,360 00			62,360 00
		596,787 02	596,787 02		
		265,965 04			265,965 04
\$6,377 91		\$104,360,476 50	\$103,377,945 07	\$568,452 68	\$414,078 75
\$168,118 12	\$168,118 12	\$5,306,178 96	\$4,613,339 21	\$4,092 19	\$688,747 56
8,446 19	48,718 00	995,728 19	980,251 06		15,477 13
1,056 45	25,000 00	145,267 95	127,863 20		17,404 75
157,718 00	897 48	3,892,699 90	3,282,631 44	2,713 96	607,354 50
	15,056 45	112,102 55	77,764 96	507 59	33,830 00
897 48	2,000 00	35,795 76	35,795 76		
	76,446 19	124,584 61	109,032 79	870 64	14,681 18
		9,099 34			9,099 34
		1,022 99	1,022 99		
		48,242 96			48,242 96
\$168,118 12	\$168,118 12	\$5,351,544 25	\$4,611,362 20	\$4,092 19	\$746,089 86
\$174,496 03	\$168,118 12	\$109,725,020 75	\$107,992,307 27	\$572,544 87	\$1,160,168 61

EXHIBIT B-3

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Summary of Appropriations, Expenditures and Balances

Fiscal Year Ended December 31, 1971

DEPARTMENT OR ACTIVITY	Balances from 1970	Credits		Loans
		Revenue Received	Appropriations	
COUNTY BUDGET				
General Government			\$2,578,493 58	
Recording and Reporting:				
Registry of Deeds			647,380 84	
General Government Buildings:				
Court House Custodian			1,590,705 74	
County Buildings			340,407 00	
Correction	\$26,978 04		3,665,305 15	
Correctional Institutions:				
Jail			1,499,543 39	
Penal Institutions Department:				
Central Office			95,590 00	
House of Correction	3,758 00		1,920,171 76	
Middlesex County Training School	23,220 04		150,000 00	
Judicial				
Central Courts			7,951,077 04	
Supreme Judicial Court			281,445 58	
Superior Court, Civil Session, General Expenses			279,144 93	
Superior Court, Civil Session, Clerk's Office			1,601,386 00	
Superior Court, Criminal Session			1,859,542 03	
Municipal Court, City of Boston			2,074,360 77	
Boston Juvenile Court			584,923 19	
Probate Court			169,986 43	
Superior Court, Court Officer's Division			903,453 11	
Superior Court, Criminal Session, Probation Department			196,835 00	
District Courts			3,357,590 14	
Municipal Court, Charlestown District			188,844 00	
East Boston District Court			313,677 16	
Municipal Court, South Boston District			198,088 00	
Municipal Court, Dorchester District			733,199 48	
Municipal Court, Roxbury District			1,012,741 39	
Municipal Court, West Roxbury District			358,800 19	
Municipal Court, Brighton District			244,516 03	
District Court of Chelsea			307,723 89	
Medical Examinations			170,479 00	
Medical Examiner Service, Northern Division			88,845 00	
Medical Examiner Service, Southern Division			60,183 00	
Associate Medical Examiner Service, Northern Division			10,763 00	
Associate Medical Examiner Service, Southern Division			10,688 00	
Other			57,000 00	
Social Law Library			2,000 00	
Mental Illness			55,000 00	
Miscellaneous			468,891 13	
Pensions and Annuities			468,891 13	
Totals — County Budget	\$26,978 04		\$18,248,836 04	

EXHIBIT B-3

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Summary of Appropriations, Expenditures and Balances

Fiscal Year Ended December 31, 1971

Transfers (Schedule B-6)		Total Amounts Available	Total Expenditures (B-2)	Balances	
To	From			Remaining in Treasury	Carried Forward to 1972
		\$2,578,493 58	\$2,578,493 58		
		617,380 81	617,380 81		
		1,590,705 74	1,590,705 74		
		310,107 00	310,107 00		
\$662 51	\$662 51	3,692,283 19	3,691,513 21		\$739 98
		1,499,543 39	1,499,543 39		
	662 51	91,927 49	94,927 49		
662 51		1,924,592 27	1,924,592 27		
		173,220 04	172,480 06		739 98
2,832 56	1,933 79	7,951,975 81	7,951,975 81		
		281,445 58	281,445 58		
2,832 56		281,977 49	281,977 49		
		1,601,386 00	1,601,386 00		
		1,859,542 03	1,859,542 03		
		2,074,360 77	2,074,360 77		
		584,923 19	584,923 19		
		169,986 43	169,986 43		
		903,453 11	903,453 11		
	1,933 79	194,901 21	194,901 21		
4,283 80		3,361,873 94	3,361,873 94		
2,408 06		191,252 06	191,252 06		
		313,677 16	313,677 16		
1,875 74		199,963 74	199,963 74		
		733,199 48	733,199 48		
		1,012,741 39	1,012,741 39		
		358,800 19	358,800 19		
		244,516 03	244,516 03		
		307,723 89	307,723 89		
1,026 85	6,209 42	165,296 43	165,296 43		
	2,515 81	86,329 19	86,329 19		
1,026 85		61,209 85	61,209 85		
	3,153 08	7,609 92	7,609 92		
	540 53	10,147 47	10,147 47		
		57,000 00	57,000 00		
		2,000 00	2,000 00		
		55,000 00	55,000 00		
		468,891 13	468,891 13		
		468,891 13	468,891 13		
\$8,805 72	\$8,805 72	\$18,275,814 08	\$18,275,074 10		\$739 98

EXHIBIT B-3

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Summary of Appropriations, Expenditures and Balances

Fiscal Year Ended December 31, 1971

DEPARTMENT OR ACTIVITY	Balances from 1970	Credits		Loans
		Revenue Received	Appropriations	
DEBT REQUIREMENTS				
Redemption of Funded Debt:				
City	\$173,685 28	\$281,441 03	\$23,124,808 20	
Redemption of Floating Debt:				\$130,000,000 00
Interest Payments:				
City Debt	147,277 78		9,585,181 47	
Refunded Taxes			100,000 00	
On Temporary Loans			2,056,895 55	
	\$320,963 06	\$281,441 08	\$34,866,885 22	\$130,000 ,00000
CONTRIBUTIONS TO RETIREMENT FUNDS				
Boston Retirement System:				
Pension Accumulation Fund	\$29,707 72	\$22,403 03		
State-Boston Retirement System Expense Fund	6,244,019 93	7,766,743 41	\$20,113,676 00	
Workmen's Compensation Credit			6,984 82	
	\$6,273,727 65	\$7,789,146 44	\$20,120,660 82	
STATE ASSESSMENTS				
State Examination of Retirement System			\$24,798 60	
Health Insurance — Retirement Program			430,799 98	
Motor Vehicle Excise Tax Bills			33,423 60	
Shellfish Purification			21,284 10	
			\$510,306 28	
METROPOLITAN DISTRICT ASSESSMENTS				
Parks	\$2,446 05†		\$4,261,475 12	
Air Pollution District	2,250 86†		53,224 90	
Area Planning Council	15,063 38*		45,904 59	
	\$10,366 47*		\$4,360,604 61	
M.B.T.A. ASSESSMENTS				
Operating Deficit	\$7,128 60*		\$24,939,528 60	
Metropolitan District Assessment			7,565 06	
	\$7,128 60*		\$24,947,093 66	
REFUNDS				
City Activities			\$16,648 14	
County Activities			—	
Taxes			7,883,857 96	
			\$7,900,506 10	
UNCLASSIFIED				
Damages by Dogs, etc.		\$50,384 19		
Premium on Temporary Loans		1,115 00		
Premium on Permanent Loans		41,156 50		
Accrued Interest on Permanent Loans		133,286 39		
Warrants Payable	\$16,383,332 24	15,768,509 05		
	\$16,383,332 24	\$15,994,451 13		

* Underestimate

† Overestimate

EXHIBIT B-3
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Appropriations, Expenditures and Balances
Fiscal Year Ended December 31, 1971

Transfers (Schedule B-6)		Total Amounts Available	Total Expenditures (B-2)	Balances	
To	From			Remaining in Treasury	Carried Forward to 1972
\$46,561 70		\$23,626,496 26 130,000,000 00	\$23,605,286 28 130,000,000 00		\$21,209 98
133,286 39	\$9,711 74 139,430 45	9,865,745 64 90,288 26 1,867,465 10	9,732,459 25 90,288 26 1,367,465 10		133,286 39
\$179,848 09	\$199,142 19	\$165,449,995 26	\$165,295,498 89		\$154,496 37
		\$52,110 75 34,124,439 34 6,984 82	\$52,110 75 34,124,439 34 6,984 82		
		\$34,183,534 91	\$34,183,534 91		
		\$24,798 60 430,799 98 33,423 60 21,284 10	\$24,798 60 430,799 98 33,423 60 21,284 10		
		\$510,306 28	\$510,306 28		
		\$4,263,921 17 55,475 76 30,841 21	\$4,155,277 07 29,181 38 31,496 35		\$108,644 10† 26,291 38† 655 14*
		\$4,350,238 14	\$4,215,957 80		\$134,280 34†
		\$24,932,400 00 7,565 06	\$25,119,499 07 7,565 06		\$187,099 07*
		\$24,939,965 06	\$25,127,064 13		\$187,099 07*
		\$16,648 14 7,883,857 96	\$16,648 14 7,883,857 96		
		\$7,900,506 10	\$7,900,506 10		
	\$16,076 19 4 00 21,209 98 133,286 39 248,805 05	\$34,308 00 1,111 00 19,946 52 31,903,036 24	\$34,308 00 1,111 00 9,569 02 16,383,332 24		\$10,377 50 15,519,704 00
	\$419,381 61	\$31,958,401 76	\$16,428,320 26		\$15,530,081 50

SCHEDULE B-1
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Receipts
Fiscal Year Ended December 31, 1971

TAXES:*Current Year's Levy:*

Real Property	\$231,411,646	26
Personal Property	29,750,275	51
Motor Vehicle Excise	7,127,443	01
Reimbursement by State for Loss of Taxes:		
Land for Public Institutions	280,544	71
Taxes from the State	39,183	82
Taxes, Town of Brookline	4,014	08
Taxes on Sale of Foreclosed Property	10,734	84
Boston Redevelopment Authority in Lieu of Taxes	1,299,805	65
Urban Redevelopment Corporation	3,472,205	96
	<u>\$273,395,853</u>	84

Prior Year's Levies:

Real Property	\$9,933,801	79
Personal	375,291	13
Motor Vehicle Excise	2,296,662	35
	<u>12,605,755</u>	27

Interest and Penalties on Delinquent Taxes:

Real and Personal Property	\$594,743	39
Tax Titles	200,196	71
Motor Vehicle Excise	151,329	54
	<u>946,269</u>	64

<i>Tax Titles and Possessions</i>	<u>3,006,132</u>	01
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Total Taxes, Interest and Penalties \$239,954,010 76

DEPARTMENTAL REVENUE — CITY

Auditorium Commission	\$461,954	63
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Administrative Services Department:

Data Processing Division	245	00
Purchasing Division	2,312	34
Purchasing Division — Printing Section	112,314	98
Office Supplies Account	25,575	25

City Clerk Department:

City Clerk	57,634	00
Registry Division	144,028	79

Law Department	465,568	50
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Library Department	94,729	01
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Licensing Board	151,831	00
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Liquor Licenses	1,351,837	00
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Mayor's Office — Licensing Division	80,510	00
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Treasury Department:

Collecting Division	18,852	40
Treasury Division	135	00

Election Department	1,972	55
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Real Property Department:

Buildings Division	664,029	86
Property Division	50,531	68
Market Division	70,467	71

Health and Hospitals:

Health Division	207,635	63
Inspection of Milk and Vinegar	4,731	00
Hospital Division	35,609,944	97
Mattapan Chronic Disease Hospital	2,403,063	42
Long Island Chronic Disease Hospital	3,367,755	05

SCHEDULE B-1
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Receipts
Fiscal Year Ended December 31, 1971

Building Department	\$996,484 18
Board of Examiners	26,650 00
Board of Zoning Adjustment	900 00
Police Department	208,611 62
Fire Department	195,219 89
Traffic and Parking Department	310,833 60
Parks and Recreation:	
Parks and Recreation Department	176,403 23
Baths Division	100 00
Rents	10,169 10
Public Works Department	424,762 13
Welfare Department	44,087 17
Refund Account	32,524 91
Department of Veterans' Services	3,193,140 22
City Record, Publication of	35,475 75
Workmen's Compensation	198 00
Public Facilities Department	22,977 36

MISCELLANEOUS:

Beacon Hill Architectural Commission	160 00
City Council	151 00
Auditing Department	1,870 44
Assessing Department	122,528 74
Conservation Commission	277 50
Conscience Fund	15 00
Demolition of Abandoned and Dilapidated Structures	73,778 73
Pensions and Annuities	61,987 91
Hospitalization Insurance Plan, General Revenue	59,726 90
Housing Inspection Department	811 00
Weights and Measures	38,418 10
Urban Redevelopment, Additional Payment	1,027,141 16
Civil Defense	44,466 65
Mayor's Office—Departmental	409 59
Total Departmental Revenue—City	\$52,460,939 65

DEPARTMENTAL REVENUE—COUNTY

Registry of Deeds	\$277,375 31
House of Correction:	
Regular	78 15
Work Release Program	8,355 00
Jail	53,836 50

Central Courts:

Supreme Judicial Court	\$3,356 00
Superior Court, Civil Session	89,748 79
Superior Criminal Court	23,538 85
Municipal Court, Civil Session	74,775 13
Municipal Criminal Court	3,297,893 11
Probate Court	3 00
Land Court	34,719 05
Boston Juvenile Court.	486 00
	<hr/>
	3,524,519 93

SCHEDULE B-1
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Receipts
Fiscal Year Ended December 31, 1971

District Courts:

Municipal Court, Charlestown District	\$40,581 74	
East Boston District Court	110,973 60	
Municipal Court, Roxbury Court	661,738 75	
Municipal Court, South Boston District	100,913 30	
Municipal Court, Dorchester District	179,881 09	
Municipal Court, West Roxbury District	90,056 51	
Municipal Court, Brighton District	134,880 26	
District Court of Chelsea	90,687 89	
		<hr/>
		\$1,409,713 14

Courthouse Custodian	5,237 91	
Reimbursement for Judges, Chapters 738 and 744, Acts of 1956	15,863 00	
Reimbursement for Judges, Chapter 695, Acts of 1966	19,885 38	
Reimbursement for Stenographic Services	9,970 06	
Mental Illness	566 70	
		<hr/>

Total Departmental Revenue—County \$5,325,401 08

SCHOOL COMMITTEE:

Tuitions, etc.	\$2,961,911 07	
Donations	556 07	
Dog Licenses	34,308 00	
Federal Grants	8,613,712 75	
Miscellaneous Grants	5,300 00	
School Lunches, etc.	2,490,269 65	
Pensions to Teachers	93,395 82	
Supplies and Incidentals	63,733 46	
Department of Planning and Engineering	218 00	
Inliquidated Reserve—School Committee	314,208 00	
		<hr/>

Total School Committee \$14,577,612 82

OTHER SOURCES:

Chapter 69-71	\$2,141,702 94	
Corporation Tax	789,374 57	
Discount on United States Treasury Bills	629,354 44	
Donations to Public Celebrations	270 12	
Government Center Commission in Lieu of Taxes	357,569 92	
Interest and Premiums:		
Premium on Permanent Loans	41,029 00	
Premium on Loans Negotiated	127 50	
Accrued Interest on Loans Negotiated	133,286 39	
Premium on Temporary Loans	1,115 00	

SCHEDULE B-1

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Summary of Receipts

Fiscal Year Ended December 31, 1971

Interest on Special Assessments	\$4,544 42	
Off-Street Parking Facilities — Rents	1,976,549 20	
Peddler's Licenses	3,950 00	
Pensions to Teacher's — Retirement Fund	7,789,116 44	
Reimbursement and Aid for Construction of School Projects	2,256,327 11	
Reimbursement for Loss of Taxes:		
Disabled Veterans	27,690 88	
Reimbursement, Pupil Transportation	450,144 00	
School Aid — Chapter 70	14,172,979 31	
Sidewalk Assessments	75,878 73	
State Tax Apportionment	5,416,305 67	
Urban Renewal Assistance	2,767,101 79	
Water Pollution Abatement	7,108 00	
Youth Activities Bureau	137,500 00	
Total Other Sources		\$39,179,055 43
LOANS:		
Tax and Revenue Anticipation	\$130,000,000 00	
Total Loans		130,000,000 00
CONTRIBUTIONS AND TRANSFERS FROM OTHER FUNDS:		
Contribution from Active Funds for Debt Redemption:		
Sinking Fund Commission	\$281,441 08	
Total Transfer from Other Funds		281,441 08
		<u>\$531,778,460 82</u>
RECAPITULATION		
Taxes, Interest and Penalties	\$289,954,010 76	
Departmental Revenue — City	52,460,939 65	
Departmental Revenue — County	5,325,401 08	
School Committee	14,577,612 82	
Other Sources	39,179,055 43	
Loans	130,000,000 00	
Contributions and Transfers from Other Funds	281,441 08	
		<u>\$531,778,460 82</u>

SCHEDULE B-2
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Expenditures
Fiscal Year Ended December 31, 1971

DEPARTMENT OR ACTIVITY		Total Expenditures	Personal Services
CITY BUDGET			
<i>General Government</i>		\$18,577,135 78	\$11,029,288 32
Legislative and Executive:			
Mayor's Office Expenses		392,183 93	353,326 45
Convention and Entertainment of Distinguished Guests		14,571 06	
Public Celebrations		134,928 06	6,692 00
U. S. Bond Allotment Plan		12,361 96	12,298 00
City Council		410,014 30	355,230 43
City Council Proceedings		6,492 00	6,492 00
Community Conservation Committee			
Model Cities		46,691 91	
Office of Public Service		1,003,122 49	764,823 65
Human Relations Task Force		223,746 52	207,234 36
Rent Control Review Board		317,924 15	279,751 32
Council on Drug Abuse		121,966 27	80,847 12
Elections:			
Election Department		795,046 40	715,839 13
Finance:			
Auditing Department		523,410 63	516,957 75
Assessing Department		1,140,082 71	1,069,925 35
Treasury Department:			
Collecting Division		370,616 97	309,226 75
Treasury Division		398,939 23	313,395 87
Board of Commissioners of Sinking Funds		1,972 62	1,500 00
Administrative Services:			
Administrative Services Department:			
Administrative Division		247,639 31	213,868 16
Personnel Division		236,063 97	159,458 19
Purchasing Division		330,530 92	302,464 76
Budget Division		108,634 94	108,059 75
Purchasing Division, Printing Section		980,160 25	791,355 73
Purchasing Division, Printing Section, Office Supplies Account		25,901 83	
Art Commission		2,356 70	330 00
Data Processing Unit		228,824 23	79,062 45
Law:			
Law Department		797,185 85	701,333 90
Recording and Reporting:			
City Clerk Department		143,787 78	136,610 14
Registry Division		280,312 27	267,141 30
Preservation and Care of Old Records and Papers and Purchase of Historical Documents			
Planning:			
Zoning Commission		2,752 38	829 98

SCHEDULE B-2
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Expenditures
Fiscal Year Ended December 31, 1971

Contractual Services	Supplies and Materials	Current Charges and Obligations	Equipment	Structures and Improvements	Land and Non-Structural Improvements to Land	Debt and Interest
\$5,333,944 07	\$519,288 31	\$1,480,049 36	\$51,260 54	\$135,659 88	\$27,645 30	
12,460 83	10,779 70	15,616 95				
14,571 06		128,236 06				
43 96	10 00	10 00				
39,112 63	9,108 30	2,715 90	3,847 04			
46,691 91						
65,381 18	17,788 24	14,047 60	5,421 94	135,659 88		
2,035 23	3,246 84	2,964 61	8,265 48			
7,450 79	14,968 07		15,753 97			
33,763 62	3,255 63	4,099 90				
43,705 26	31,319 41	3,970 00	212 60			
2,208 39	2,096 26	773 00	1,375 25			
20,902 68	22,968 83	24,289 35	1,996 50			
7,615 80	40,096 62	12,524 41	1,153 39			
27,507 09	31,328 09	26,135 68	572 50			
307 62		165 00				
10,640 98	718 62	20,954 95	1,456 60			
74,047 24	1,405 94	1,057 60	95 00			
2,872 38	7,786 36	17,407 42				
225 00	335 19	15 00				
78,923 36	98,608 91	11,272 25				
2,026 70	25,901 83					
77,504 84	789 24	71,467 70				
85,748 64	4,139 13	2,447 50	3,516 68			
5,511 32	1,155 97	241 00	269 35			
8,775 55	4,293 42	102 00				
1,790 24	132 16					

SCHEDULE B-2
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Expenditures
Fiscal Year Ended December 31, 1971

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Services
General Government Buildings:		
Real Property Department:		
Buildings Division	\$2,822,151 31	\$1,465,594 62
Property Division	379,986 38	182,427 68
Market Division	50,460 63	41,958 54
Auditorium Commission	495,670 74	120,885 12
Public Facilities Department	4,377,263 10	1,018,373 21
Miscellaneous General Government:		
Boston Retirement Board	12,651 00	9,901 00
State-Boston Retirement System Expense Fund	439,566 41	
Finance Commission	134,852 90	78,757 55
Boston Redevelopment Authority	566,311 67	357,336 08
<i>Public Safety</i>	72,303,772 63	65,985,341 15
Police:		
Police Department	40,980,368 63	38,399,150 40
Fire:		
Fire Department	26,158,439 88	24,140,823 63
Protective Inspection and Regulation:		
Building:		
Building Department	2,437,378 78	1,521,517 70
Board of Appeal	52,167 52	46,252 15
Board of Examiners	23,053 07	22,613 00
Beacon Hill Architectural Commission	1,545 56	999 96
Back Bay Architectural Commission	998 22	499 98
Military and Civilian Defense:		
Civil Defense Activities	119,759 03	97,984 88
Other:		
Traffic and Parking Department	2,375,238 07	1,608,014 57
Licensing Board	154,823 87	147,484 88
<i>Inspection</i>	1,091,870 79	987,536 12
Inspections:		
Housing Inspection Department	937,988 78	810,919 40
Weights and Measures Division	153,882 01	146,616 72
<i>Public Works</i>	17,529,332 55	6,837,263 30
Public Works Department	17,513,932 55	6,837,263 30
Freedom Trail Commission	15,400 00	
<i>Health and Hospitals</i>	52,761,131 07	40,858,645 17
Mattapan Chronic Disease	3,903,518 69	3,067,027 34
Health and Hospitals Department	44,247,966 71	34,357,992 95
Long Island Hospital	4,525,590 04	3,374,799 62
Air Pollution Control	81,055 63	58,825 14

SCHEDULE B-2
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Expenditures
Fiscal Year Ended December 31, 1971

Contractual Services	Supplies and Materials	Current Charges and Obligations	Equipment	Structures and Improvements	Land and Non-Structural Improvements to Land	Debt and Interest
\$1,218,524 93	\$136,929 91	\$1,101 85				
179,464 11	17,442 84	535 40	\$116 35			
7,746 16	755 93					
362,727 08	10,438 74	949 90	669 90			
2,744,635 26	13,335 47	567,778 16	5,495 70		\$27,645 30	
2,750 00						
		439,566 41				
39,898 88	663 83	15,200 99	331 65			
106,373 35	7,488 83	94,402 77	710 64			
2,875,004 17	2,145,364 02	565,035 57	733,027 72			
730,757 68	1,154,536 60	429,505 17	266,418 78			
577,502 24	856,572 28	132,992 43	450,549 30			
909,817 08	5,574 18	418 70	51 12			
5,161 02	572 85	181 50				
25 50	316 20	20 00	78 37			
525 60	20 00					
498 24						
17,500 20	3,837 95	68 50	367 50			
628,039 89	122,636 26	1,069 70	15,477 65			
5,176 72	1,297 70	779 57	85 00			
89,743 16	7,905 41	3,572 10	3,114 00			
87,932 50	5,315 38	707 50	3,114 00			
1,810 66	2,590 03	2,864 60				
9,594,731 33	692,022 27	36,585 40	51,297 75	\$3,447 00	313,985 44	
9,579,331 33	692,022 27	36,585 40	51,297 75	3,447 00	313,985 44	
15,400 00						
4,014,084 09	6,547,082 86	341,803 66	946,271 93	45,037 69	8,205 67	
212,385 45	550,046 75	13,910 05	60,149 06			
3,579,683 39	5,173,422 96	310,275 94	773,348 07	45,037 69	8,205 67	
202,253 86	822,879 45	16,287 15	109,369 96			
19,761 39	733 70	1,330 52	3,404 84			

SCHEDULE B-2
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Expenditures
Fiscal Year Ended December 31, 1971

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Services
<i>Veterans Services</i>	\$8,534,877 68	\$616,850 95
Aid to Needy Veterans:		
Veterans' Services Department	8,457,635 27	579,960 56
Veterans' Graves Registration	77,242 41	36,890 39
<i>Libraries</i>	7,080,982 00	5,087,096 48
Library Department	6,187,546 19	4,821,316 98
Eastern Regional Library Program	893,435 81	265,779 50
<i>Parks and Recreation</i>	7,175,928 56	5,247,954 20
Parks and Recreation Department	7,165,733 01	5,241,506 13
Community Conservation Committee	10,195 55	6,448 07
<i>Miscellaneous</i>	16,111,840 69	8,426,235 67
Executions of Court, Damage Claims and Reimbursements	486,897 41	
Workmen's Compensation Service	61,690 79	60,708 17
Workmen's Compensation	400,748 10	324,326 19
City Record	7,516 75	5,069 70
Youth Activities Bureau	588,447 72	558,283 59
Pensions and Annuities—City	7,162,526 53	6,815,588 84
Snow Removal	1,517,822 14	446,134 82
Federal Public Health Program		
Construction of Buildings and Original Equipment and Furnishings thereof	102,073 03	
Departmental Equipment — City	163,693 73	
Hospitalization and Insurance Plan for Employees	5,123,358 63	100,911 32
Construction of School Buildings, Acquisition of Land and Original		
Equipment and Furnishings thereof	53,227 16	
Transportation of School Children	309,719 05	972 00
Development and Industrial Commission	14,871 21	14,000 04
Commission on Affairs of the Elderly	119,248 44	100,241 00
Totals — City Budget Expenditures (Exhibit B-3)	\$201,166,871 75	\$145,076,211 42

SCHOOL BUDGET

<i>School Committee</i>		
Administration	\$2,397,881 85	\$1,875,174 18
General Administration	377,809 92	202,618 66
Business Administration	467,215 98	403,194 00
Educational Administration	1,552,855 95	1,269,361 52
Instruction	73,078,418 58	68,671,138 98
Educational Direction and Supervision	3,202,747 07	3,030,385 70
Elementary Schools	34,388,192 06	32,730,466 21
Junior High Schools	11,491,728 01	11,091,185 22
Latin and Day High Schools	17,318,702 84	16,467,844 23
Special Education	5,392,652 86	4,556,271 69
Physical Education	556,136 11	389,658 92
Evening and Summer Schools	435,626 69	405,327 00
Stores and Other Expenditures	292,632 94	

SCHEDULE B-2
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Expenditures
Fiscal Year Ended December 31, 1971

Contractual Services	Supplies and Materials	Current Charges and Obligations	Equipment	Structures and Improvements	Land and Non-Structural Improvements to Land	Debt and Interest
\$43,490 05	\$4,238 44	\$7,868,865 23	\$1,433 01			
3,325 33 40,164 72	4,051 14 187 30	7,868,865 23	1,433 01			
376,137 06	1,302,442 89	295,273 63	20,031 94			
338,193 26 37,943 80	744,670 76 557,772 13	283,365 19 11,908 44	20,031 94			
935,196 64	373,157 70	14,515 16	66,036 30	\$8,648 46	\$530,420 10	
932,690 57 2,506 07	372,261 29 896 41	14,310 16 205 00	65,896 30 140 00	8,648 46	530,420 10	
933,949 88	620,938 24	5,811,352 44	164,448 27	102,073 03	52,843 16	
15 00 400 70 76,421 91 1,988 90 24,334 90 48,170 75 461,037 31	581 92 458 15 4,041 00 610,650 01	486,882 41 1,788 23 298,766 94				
	1,595 91	5,020,851 40	163,693 73	102,073 03		
			384 00		52,843 16	
308,747 05 299 29 12,534 07	3,611 25	571 88 2,491 58	370 54			
\$24,196,280 45	\$12,212,440 14	\$16,417,052 55	\$2,036,921 46	\$294,866 06	933,099 67	
	\$522,707 67					
	175,191 26 64,021 98 283,494 43					
	4,407,279 60					
	172,361 37 1,657,725 85 400,542 79 850,858 60 836,381 17 166,477 19 30,299 69 292,632 94					

SCHEDULE B-2
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Expenditures
Fiscal Year Ended December 31, 1971

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Services
Attendance and Health Services	\$2,263,686 79	\$2,183,845 41
Supervisors of Attendance	805,151 54	784,571 03
School Physicians and Nurses	1,458,535 25	1,399,274 38
Pupil Transportation Services	1,099,134 76	
Operation of Plant	7,884,747 33	5,417,826 15
Office of Schoolhouse Custodian	160,743 37	157,500 67
Custodians	5,005,344 88	5,005,344 88
Heat for Buildings	1,001,496 06	
Utilities, Except Heat for Buildings	1,197,446 42	16,101 09
Supplies, Except Utilities	254,033 43	
Supply Room	265,683 17	238,879 51
Maintenance of Plant	498,395 06	
Fixed Charges	2,305,547 55	2,218,216 56
Pensions to Teachers	93,395 82	
Food Services (Deficit Appropriations)	765,550 00	765,550 00
Community Services	268,040 40	263,673 81
Income, School Lunches, Chapter 417, Acts of 1950	2,562,522 02	557,230 47
Income, Physical Education	21,000 00	
Adult Basic Education, Vocational Education, 1968	264 79	
Manpower Development and Training Act	1,134,455 18	
Bi-Lingual Teacher Program, Title 7, 1970-1971	90,476 92	
Joseph P. Kennedy, Jr., Foundation Grant	864 96	
A.B.C.D. Grant, 1971	33,250 00	
Elementary Secondary Education Act, Title III — 1967-1968	224,388 69	
Horace Mann, Public Law 89-313 — 1968-1969	11,830 52	
Public Law 90-576, Cooperative Education	197,920 19	
Work Incentive Program — 1969-1970	25,075 64	
Horace Mann, Public Law 89-313	4,541 93	
Horace Mann, Public Law 89-313 — 1969-1970	9,621 21	
Alliance for Educational Progress — 1970-1971	290,660 67	
Elementary Secondary Education Act, Title I — 1970-1971	4,388,759 84	
Horace Mann, Public Law 89-313 — 1970-1971	16,182 05	
Work Incentive Program	20,288 38	
Office of Friendly — Sears-Roebuck	5,009 10	
Elementary Secondary Education Act, Title VI — 1969-1970	61,449 42	
Alliance for Educational Progress — 1969-1970	15,436 07	
Public Law 90-35 E.P.D.A. Part B-2, 1970-1971	3,781 22	
Elementary Secondary Education Act, Title II — 1970-1971	35,028 93	
Elementary Secondary Education Act, Title V — 1970-1971	2,462 32	
Elementary Secondary Education Act, Title VI B — 1970-1971	11,982 45	
Public Law 90-35 E.P.D.A. Part B-2, 1971-1972	16,617 27	
Adult Basic Education — 1970-1971	260,408 92	
Elementary Secondary Education Act, Title III — 1971-1972	141,185 85	
Elementary Secondary Education Act, Title II — 1971-1972	106,340 14	
Public Law 90-576, Vocational Education — 1971-1972	62,164 73	

SCHEDULE B-2
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Expenditures
Fiscal Year Ended December 31, 1971

Contractual Services	Supplies and Materials	Current Charges and Obligations	Equipment	Structures and Improvements	Land and Non-Structural Improvements to Land	Debt and Interest
	\$79,341 38					
	20,580 51					
	59,260 87					
	1,099,134 76					
	2,466,921 18					
	3,242 70					
	1,001,496 06					
	1,181,345 33					
	254,033 43					
	26,803 66					
	498,395 06					
	87,330 99					
		\$93,395 82				
	4,366 56					
	2,005,291 55					
	21,000 00					
	264 79					
	1,134,455 18					
	90,476 92					
	864 96					
	33,250 00					
	224,388 69					
	11,830 52					
	197,920 19					
	25,075 64					
	4,541 93					
	9,621 21					
	290,660 67					
	4,388,759 84					
	16,182 05					
	20,288 38					
	5,009 40					
	61,449 42					
	15,436 07					
	3,781 22					
	35,028 93					
	2,462 32					
	11,982 45					
	16,617 27					
	260,408 92					
	141,185 85					
	106,340 14					
	62,164 73					

SCHEDULE B-2
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Expenditures
Fiscal Year Ended December 31, 1971

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Services
Placement of Children In Special Classes	\$18,218 15	
Bi-Lingual Teacher Program — 1971-1972	46,519 09	
Elementary Secondary Education, Title I — 1971-1972	2,302,696 96	
Horace Mann, Public Law 89-313 — 1971-1972	4,956 00	
Unliquidated Reserve, School Committee — 1970	596,787 02	
Totals — School Committee	<u>\$103,377,945 07</u>	<u>\$81,952,655 59</u>
DEPARTMENT OF PLANNING AND ENGINEERING		
Planning and Engineering	\$4,613,339 21	\$920,145 15
Administration and Trucking	980,251 06	920,145 15
Maintenance of Grounds	127,863 20	
Maintenance of Buildings	3,282,631 44	
Repairs of Furniture and Equipment	77,764 96	
New Equipment	35,795 76	
Replacement of Equipment	109,032 79	
Unliquidated Reserve, Planning and Engineering — 1970	1,022 99	
Totals — Department of Planning and Engineering	<u>\$4,614,362 20</u>	<u>\$920,145 15</u>
Grand Totals — School Budget Expenditures (Exhibit B-3)	<u>\$107,992,307 27</u>	<u>\$82,872,800 74</u>
COUNTY BUDGET		
<i>General Government</i>	\$2,578,493 58	\$2,195,923 20
Recording and Reporting:		
Registry of Deeds	647,380 84	613,072 78
General Government Buildings:		
Court House Custodian	1,590,705 74	1,311,693 42
County Buildings	340,407 00	271,157 00
<i>Correction</i>	<u>3,691,543 21</u>	<u>2,678,887 02</u>
Correctional Institutions:		
Jail	1,499,543 39	1,213,252 58
Penal Institutions Department:		
Central Office	94,927 49	94,034 42
House of Correction	1,924,592 27	1,371,600 00
Middlesex County Training School	172,480 06	
<i>Judicial</i>		
Central Courts	<u>7,951,975 81</u>	<u>6,065,960 60</u>
Supreme Judicial Court	281,445 58	262,588 60
Superior Court, Civil Session, General Expenses	281,977 49	272,786 50
Superior Court, Civil Session, Clerk's Office	1,601,386 00	1,033,630 00
Superior Court, Criminal Session	1,859,542 03	993,192 60
Municipal Court, City of Boston	2,074,360 77	1,882,637 60
Boston Juvenile Court	584,923 19	526,880 80
Probate Court	169,986 43	80,286 90
Superior Court, Court Officer's Division	903,453 11	830,224 20
Superior Court, Criminal Session, Probation Department	194,901 21	183,732 80

SCHEDULE B-2

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Summary of Expenditures

Fiscal Year Ended December 31, 1971

Contractual Services	Supplies and Materials	Current Charges and Obligations	Equipment	Structures and Improvements	Land and Non-Structural Improvements to Land	Debt and Interest
	\$18,218 15					
	46,519 09					
	2,302,696 96					
	4,956 00					
\$596,787 02						
\$596,787 02	\$20,735,106 64	\$93,395 82				
	\$3,693,194 06					
	60,105 91					
	127,863 20					
	3,282,631 44					
	77,764 96					
	35,795 76					
	109,032 79					
\$1,022 99						
\$1,022 99	\$3,693,194 06					
\$597,810 01	\$24,428,300 70	\$93,395 82				
\$255,943 47	\$113,378 46	\$10,574 34	\$2,674 11			
18,801 12	5,161 58	9,745 96	599 40			
182,542 35	93,816 88	578 38	2,074 71			
54,600 00	14,400 00	250 00				
304,498 90	684,999 54	13,051 40	10,106 34			
53,724 17	226,664 61	1,272 90	4,629 13			
8 00	789 07	96 00				
78,286 67	457,545 86	11,682 50	5,477 21			
172,480 06						
1,596,574 38	203,160 95	66,496 87	19,782 95			
12,624 26	5,407 58	66 00	759 05			
124 55	1,245 14	436 18	7,385 06			
533,708 77	32,504 75	595 25	947 17			
838,826 03	16,699 79	3,596 83	7,226 72			
29,442 75	104,030 31	56,622 87	1,627 15			
52,515 17	4,560 69	363 75	602 70			
55,590 70	29,259 53	3,849 49	999 75			
68,419 96	4,301 38	507 50				
5,322 19	5,151 78	459 00	235 35			

SCHEDULE B-2

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Summary of Expenditures

Fiscal Year Ended December 31, 1971

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Services
COUNTY BUDGET (Continued)		
District Courts	\$3,361,873 94	\$3,157,772 25
Municipal Court, Charlestown District	191,252 06	182,560 71
East Boston District Court	313,677 16	290,969 90
Municipal Court, South Boston District	199,963 74	188,477 20
Municipal Court, Dorchester District	733,199 48	689,928 71
Municipal Court, Roxbury District	1,012,741 39	949,793 52
Municipal Court, West Roxbury District	358,800 19	337,597 53
Municipal Court, Brighton District	244,516 03	228,689 44
District Court of Chelsea	307,723 89	289,755 24
Medical Examinations	165,296 43	151,007 98
Medical Examiner Service, Northern Division	86,329 19	79,920 00
Medical Examiner Service, Southern Division	61,209 85	55,753 60
Associate Medical Examiner Service, Northern Division	7,609 92	6,533 91
Associate Medical Examiner Service, Southern Division	10,147 47	8,800 47
Other	57,000 00	
Social Law Library	2,000 00	
Mental Illness	55,000 00	
Miscellaneous	468,891 13	468,037 80
Pensions and Annuities	468,891 13	468,037 80
Totals County Budget Expenditures (Exhibit B-3)	\$18,275,074 10	\$14,717,588 90
DEBT REQUIREMENTS		
Redemption of Funded Debt:		
City	\$23,605,286 28	
Redemption of Floating Debt	130,000,000 00	
Interest Payments:		
City Debt	9,732,459 25	
Refunded Taxes	90,288 26	
On Temporary Loans	1,867,465 10	
Total Debt Requirements Expenditures (Exhibit B-3)	\$165,295,498 89	
CONTRIBUTIONS TO RETIREMENT FUNDS		
Boston Retirement System:		
Pension Accumulation Fund	\$52,110 75	
State-Boston Retirement System Expense Fund	31,124,439 34	
Workmen's Compensation Credit	6,984 82	
Total Expenditures (Exhibit B-3)	\$34,183,534 91	
STATE ASSESSMENTS		
State Examination of Retirement System	\$24,798 60	
Health Insurance Retirement Program	430,799 98	
Motor Vehicle Excise Tax Bills	33,423 60	
Shellfish Purification	21,284 10	
Total Expenditures (Exhibit B-3)	\$510,306 28	

SCHEDULE B-2
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Expenditures
Fiscal Year Ended December 31, 1971

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Services
METROPOLITAN DISTRICT ASSESSMENTS		
Parks	\$4,155,277 07	
Air Pollution District	29,184 38	
Area Planning Council	31,496 35	
Total Expenditures (Exhibit B-3)	<u>\$4,215,957 80</u>	
MASSACHUSETTS BAY TRANSIT AUTHORITY ASSESSMENTS		
Operating Deficit	\$25,119,499 07	
Metropolitan District Assessment	7,565 06	
Total Expenditures (Exhibit B-3)	<u>\$25,127,064 13</u>	
UNCLASSIFIED		
Damages by Dogs, Etc.	\$34,308 00	
Premium on Temporary Loans	1,111 00	
Premium on Permanent Loans	9,569 02	
Accrued Interest on Permanent Loans		
Warrants Payable.	16,383,332 24	
Total Expenditures (Exhibit B-3)	<u>\$16,428,320 26</u>	
REFUNDS		
General Revenue:		
Health Division	\$11,366 90	
Long Island Hospital	811 50	
Licenses:		
Liquor	1,541 40	
Mayor's Office	180 00	
Police Department	7 00	
Permits:		
Building Department	203 00	
Traffic Department	44 00	
Fire Department	181 34	
Public Works.	2,313 00	
Taxes:		
Motor Vehicle Excise	245,359 79	
Tax Titles	35,569 02	
Real and Personal.	7,602,929 15	
Total Refunds Expenditures (Exhibit B-3)	<u>\$7,900,506 10</u>	

SCHEDULE B-2
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS

Summary of Expenditures

Fiscal Year Ended December 31, 1971

Contractual Services	Supplies and Materials	Current Charges and Obligations	Equipment	Structures and Improvements	Land and Non-Structural Improvements to Land	Debt and Interest
		\$4,155,277 07				
		29,184 38				
		31,496 35				
		\$4,215,957 80				
		\$25,119,499 07				
		7,565 06				
		\$25,127,064 13				
		\$34,308 00				
		1,111 00				
		9,569 02				
		16,383,332 24				
		\$16,428,320 26				
		\$11,366 90				
		811 50				
		1,541 40				
		180 00				
		7 00				
		203 00				
		44 00				
		181 34				
		2,313 00				
		245,359 79				
		35,569 02				
		7,602,929 15				
		\$7,900,506 10				

SCHEDULE B-3

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Cash Receipts and Expenditures

Fiscal Year Ended December 31, 1971

Cash Balance, January 1, 1971 (Exhibit A-2, Columns 2-3-4)	\$9,173,624 88
United States Treasury Bills, January 1, 1971	27,214,873 59
Transfers from Special Reserve Funds	1,862,955 05
Transfers from Trust Funds	544,996 57
Warrants Payable	15,768,509 05

RECEIPTS

Taxes from Ad Valorem Levies:

Real Estate and Personal Property:

Levy of 1971	\$261,161,921 77
Prior Years Levies	10,309,092 92

\$271,471,014 69

Motor Vehicle Excise Taxes:

Levy of 1971	\$7,127,443 01
Prior Years Levy	2,296,662 35

9,424,105 36

Tax Titles and Tax Possessions

3,006,132 01

Other Tax Revenues:

Reimbursement by State for Loss of Taxes	\$280,544 71
Taxes from the Commonwealth	39,183 82
Taxes, Town of Brookline	4,014 08
Taxes on Sale of Foreclosed Property	10,734 84
BRA in lieu of Taxes	1,299,805 65
Urban Redevelopment Corporation	3,472,205 96

5,106,489 06

Interest and Penalties on Delinquent Taxes

946,269 64

289,954,010 7

Departmental Receipts:

City of Boston	\$54,127,474 69
County of Suffolk	5,325,401 08
Schools	5,870,504 25

65,323,380 0

Federal Grants to Schools

8,613,712 7

Revenues from the Commonwealth:

Pensions to Teachers	\$7,882,542 26
School Aid, Chapters 69-71	2,141,702 94
School Aid, Chapter 70	14,172,979 31
Reimbursement for School Construction	2,256,327 11
Reimbursement for Pupils Transportation	450,144 00

\$26,903,695 62

State Tax Apportionment

5,416,305 67

Urban Redevelopment Corporation

3,794,242 95

Corporation Tax

789,374 57

Reimbursement for Loss of Taxes — Government Center

357,569 92

Youth Activities

137,500 00

Reimbursement for Loss of Taxes — Disabled Veterans

27,690 88

Water Pollution Abatement

7,108 00

Peddler's Licenses

3,950 00

37,437,437 6

Loans in Anticipation of Revenue

130,000,000 0

Miscellaneous:

Sinking Fund Commission	\$281,441 08
Interest and Premium on Loans	175,557 89

456,998 9

\$586,350,499 2

SCHEDULE B-3
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Cash Receipts and Expenditures
Fiscal Year Ended December 31, 1971

EXPENDITURES

Maintenance and Operation of Departmental Activities:

Personal Services	\$212,666,601 14	
Contractual Services	27,121,451 79	
Supplies and Materials	37,731,470 20	
Current Charges and Obligations	16,611,980 00	
Equipment	2,074,781 26	
Structures and Improvements	294,866 06	
Land and Non-Structural Improvements to Land	933,099 67	
	<hr/>	\$327,434,253 12

Contributions to Pension System:

State-Boston Retirement System	34,183,531 91
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Debt Requirements:

Redemption of Funded Debt	\$23,605,286 28	
Redemption of Floating Debt	130,000,000 00	
Interest	11,690,212 61	
	<hr/>	165,295,498 89

State Charges:

State Assessments	\$510,306 28	
Metropolitan District Assessments	4,215,957 80	
MBTA Assessments	25,127,064 13	
	<hr/>	29,853,328 21

Refunds	7,900,506 10
Warrants Payable, 1970	16,383,332 24

Miscellaneous:

Damages by Dogs, etc.	\$34,308 00	
Premium and Interest on Loans	10,680 02	
	<hr/>	44,988 02

Transfers to Special Revenue Funds	248,805 05
1970 Deficits Raised in Tax Levy	5,690,563 13

Cash Balance, December 31, 1971 (Exhibit A-2, Columns 2-3-4)	684,310 42
	<hr/>
	<u>\$586,350,499 25</u>

SCHEDULE B-4
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Analysis of Property Tax Accounts
Fiscal Year Ended December 31, 1971

DEBITS

YEAR OF LEVY	Balances from 1970	Commitments	Reinstated Taxes	Reinstated Abatements
1963 and Prior.	\$461,911 14			
1964	249,906 89		\$69 86	
1965	340,716 73		80 50	
1966	1,075,750 56		80 80	
1967	1,795,347 70		683 24	
1968	1,963,001 66		1,589 16	
1969	2,618,607 31		51,396 24	
1970	21,688,304 48		41,667 53	\$862 40
1971		\$293,841,539 13		
	<u>\$30,193,546 47</u>	<u>\$293,841,539 13</u>	<u>\$95,567 33</u>	<u>\$862 40</u>

SCHEDULE B-4
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Analysis of Property Tax Accounts
Fiscal Year Ended December 31, 1971

DEBITS

CREDITS

Abatements after Payments	Receipts	Transfers to Tax Titles	Abatements	Balances to 1972
\$1,615 90	\$886 20			\$162,640 84
8,004 56	2,911 13		\$8,313 34	246,756 84
33,546 50	1,592 76		24,576 50	348,174 47
69,436 31	1,366 60		69,871 11	1,074,029 96
306,815 21	1,423 17		314,307 29	1,787,115 69
688,306 86	5,978 40	\$1,059 44	703,342 24	1,942,517 60
1,537,975 12	550,571 73	1,472,710 98	1,709,340 06	475,355 90
4,718,989 12	9,744,362 93	3,881,891 83	7,179,658 98	5,643,909 79
1,775,798 29	261,161,921 77		5,528,924 24	28,926,491 41
\$9,140,487 87	\$271,471,014 69	\$5,355,662 25	\$15,538,333 76	\$40,906,992 50

SCHEDULE B-5

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Analysis of Changes in Surplus Account

Fiscal Year Ended December 31, 1971

Surplus, as of December 31, 1970	\$27,790,981 26
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Additions:

Excess Receipts Over Estimate (Exhibit B-2):

Departmental Revenue — County	\$320,565 86	
School Committee	169,194 49	
State Reimbursements — City	1,750,825 65	
Reimbursement — Pupils Transportation	144 00	
		\$2,240,730 00

Tax Title, General Revenue — Receipts	2,900,454 51	
Tax Possessions — Receipts	105,677 50	
Reinstated Taxes (Schedule B-4)	95,567 33	
Tax Title Abatements Charged to Overlays (Schedule B-7)	553,367 16	
Additional Commitments	83,489 13	
		5,979,285 63

		\$33,770,266 89
Estimated Receipts Deficit to be Appropriated		14,542,535 63
		\$48,312,802 52

Deductions:

Deficits in Estimated Receipts (Exhibit B-2):

Departmental Revenue — City	\$94,936 65	
Courthouse Maintenance	350,000 00	
School Committee — State Reimbursements	750,000 00	
Motor Vehicle Excise Taxes	608,347 08	
State Tax Apportionment	370,345 06	
School Aid — Chapter 70	14,179,984 72	
School Aid — Chapters 69-71	404,739 06	
Urban Redevelopment Corporation, Chapter 121A	24,913 06	
		\$16,783,265 63

Taxes Transferred to Tax Titles (Schedule B-4)	5,355,662 25	
Tax Title Refunds	69,691 24	
Adjustment — Taxes to be Refunded	464,040 03	
Miscellaneous Adjustments	22,587 46	
Appropriations from Surplus (Exhibit B-2)	6,097,918 73	
		28,793,165 34

Surplus as of December 31, 1971	<u>\$19,519,637 18</u>
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SCHEDULE B-6
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Transfers of Appropriations
Fiscal Year Ended December 31, 1971

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B, as Amended by Chapter 24, Acts of 1954				
	Dec. 31, 1971	Board of Commission of Sinking Funds.....	Mayor, Office Expenses.....	\$677 38	
	Dec. 31, 1971	Administrative Services, Administration Division.....	Mayor, Office Expenses.....	4,260 69	
	Dec. 31, 1971	Administrative Services, Personnel Division.....	Mayor, Office Expenses.....	8,112 86	\$13,050 93
	Dec. 31, 1971	Public Celebrations.....	Convention and Entertainment of Distinguished Guests.....		1,415 06
	Dec. 22, 1971	Conventions and Entertainment of Distinguished Guests.....	Public Celebrations.....		11,844 00
	Dec. 31, 1971	Administrative Services, Personnel Division.....	City Council.....	\$664 49	
	Dec. 31, 1971	Administrative Services, Purchasing Division, Printing Section.....	City Council.....	6,323 81	6,988 30
	Dec. 31, 1971	Administrative Services, Purchasing Division, Printing Section.....	Office of Public Service.....	\$2,614 94	
	Dec. 31, 1971	Administrative Services, Art Commission.....	Office of Public Service.....	978 30	
	Dec. 31, 1971	Administrative Services, Data Processing Unit.....	Office of Public Service.....	9,993 25	13,586 49
	Dec. 31, 1971	Administrative Services, Data Processing Unit.....	Human Relations Task Force.....	\$3,223 45	
	Dec. 31, 1971	Law Department.....	Human Relations Task Force.....	5,789 66	9,013 11
	Dec. 31, 1971	Election Department.....	Assessing Department.....	\$22,620 14	
	Dec. 31, 1971	Auditing Department.....	Assessing Department.....	222 15	22,842 29
	Dec. 31, 1971	Treasury Department, Collecting Division.....	Treasury Department, Treasury Division.....		30,514 93
	Dec. 28, 1971	Boston Redevelopment Authority.....	Administrative Services, Administrative Division.....		2,000 00
	Nov. 8, 1971	Administrative Services, Administrative Division.....	Administrative Services, Personnel Division.....	\$1,800 00	
	Dec. 16, 1971	Public Works Department.....	Administrative Services, Personnel Division.....	11,700 00	13,500 00
	Dec. 31, 1971	Auditing Department.....	Administrative Services, Purchasing Division.....		3,655 92
	Dec. 31, 1971	Auditing Department.....	Administrative Services, Budget Division.....		6,533 94
	Dec. 13, 1971	Public Works Department.....	Administrative Services, Purchasing Division, Printing Section.....		47,550 00
	Dec. 20, 1971	Public Works Department.....	Administrative Services, Purchasing Division, Printing Section, Office Supplies Account.....		20,000 00
	Dec. 31, 1971	Auditing Department.....	City Clerk Department.....		11,947 78
	Dec. 31, 1971	Law Department.....	Real Property Department, Buildings Division.....	\$33,982 38	
	Dec. 31, 1971	City Clerk Department, Registry Division.....	Real Property Department, Buildings Division.....	18,953 78	
	Dec. 31, 1971	Finance Commission.....	Real Property Department, Buildings Division.....	1,794 60	
	Dec. 31, 1971	Auditing Department.....	Real Property Department, Buildings Division.....	7,769 53	
	Dec. 31, 1971	Treasury Department, Collecting Division.....	Real Property Department, Buildings Division.....	19,434 10	
	Dec. 31, 1971	Zoning Commission.....	Real Property Department, Buildings Division.....	2,207 62	
	Dec. 31, 1971	Public Works Department.....	Real Property Department, Buildings Division.....	99,008 96	
	Dec. 31, 1971	Boston Redevelopment Authority.....	Real Property Department, Buildings Division.....	18,974 11	202,125 08

SCHEDULE B-6

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Transfers of Appropriations

Fiscal Year Ended December 31, 1971

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B, as Amended by Chapter 24, Acts of 1954				
	Dec. 31, 1971	Licensing Board.....	Real Property Department, Property Division.....	\$8,642 13	
	Dec. 31, 1971	Air Pollution Commission.....	Real Property Department, Property Division.....	13,535 84	
	Dec. 31, 1971	Housing Inspection Department, Weights and Measures Division.....	Real Property Department, Property Division.....	2,227 99	
	Dec. 31, 1971	Rent Control Review Board.....	Real Property Department, Property Division.....	13,990 13	
	Dec. 31, 1971	Boston Redevelopment Authority..	Real Property Department, Property Division.....	11,809 29	\$50,205 38
	Dec. 31, 1971	Boston Redevelopment Authority..	Real Property Department, Market Division.....		3,087 63
	Dec. 31, 1971	Boston Redevelopment Authority..	Auditorium Commission.....		4,871 16
	Dec. 31, 1971	Parks and Recreation Department..	Public Facilities Department.....	\$121,972 04	
	Dec. 31, 1971	Council on Drug Abuse.....	Public Facilities Department.....	3,448 73	
	Dec. 31, 1971	Youth Activities Commission.....	Public Facilities Department.....	52,645 38	
	Dec. 31, 1971	Economic Development and Industrial Commission.....	Public Facilities Department.....	12,128 79	
	Dec. 31, 1971	Rent Control Review Board.....	Public Facilities Department.....	54,565 62	244,760 56
	Dec. 31, 1971	Boston Retirement Board.....	State-Boston Retirement System Expense Fund.....		214,800 00
	Dec. 31, 1971	Housing Inspection Department.....	Police Department.....	\$19,643 22	
	Dec. 31, 1971	Traffic and Parking Department.....	Police Department.....	101,615 11	
	Dec. 31, 1971	Public Works Department.....	Police Department.....	214,962 44	366,220 77
	Dec. 31, 1971	Public Celebrations.....	Fire Department.....		2,441 67
	Dec. 31, 1971	Public Celebrations.....	Building Department.....	\$858 33	
	Dec. 31, 1971	Boston Redevelopment Authority..	Building Department.....	31,215 45	32,073 78
	Dec. 31, 1971	Building Department, Board of Examiners.....	Board of Appeal.....	\$191 93	
	Dec. 31, 1971	Back Bay Architectural Commission.....	Board of Appeal.....	891 78	
	Dec. 31, 1971	Boston Redevelopment Authority..	Board of Appeal.....	296 81	1,380 52
April 15, 1971	Dec. 31, 1971	Parks and Recreation Department..	Civilian Defense Activities.....		19,759 03
	Dec. 31, 1971	Parking Meter Fees.....	Traffic and Parking Department..		854,259 00
	Dec. 31, 1971	Parks and Recreation Department..	Freedom Trail Commission.....	752 19	2,400 00
	Dec. 31, 1971	Public Works Department.....	Health and Hospitals Department..		103,127 05
May 28, 1971	Dec. 31, 1971	State Aid for Free Public Libraries	Library Department.....		178,065 51
	Dec. 31, 1971	Community Conservation Committee.....	Community Conservation Committee.....		2,395 00
	Dec. 31, 1971	Parks and Recreation Department..	Execution of Court, Damage Claims and Reimbursements.....		36,897 41
	Dec. 31, 1971	Community Conservation Committee.....	Workmen's Compensation Service.....		2,159 79
	Dec. 31, 1971	Parks and Recreation Department..	Workmen's Compensation.....		20,748 10
	Dec. 31, 1971	Community Conservation Committee.....	City Record, Publication of.....		126 75
	Dec. 31, 1971	City Council Proceedings.....	Pensions and Annuities — City.....	\$2,008 00	
	Dec. 31, 1971	Administrative Services, Purchasing Division, Printing Section, Office Supplies Account.....	Pensions and Annuities — City.....	7,598 17	
	Dec. 31, 1971	Beacon Hill Architectural Commission.....	Pensions and Annuities — City.....	429 44	
	Dec. 31, 1971	Reserve Fund.....	Pensions and Annuities — City.....	100,000 00	
	Dec. 31, 1971	Parks and Recreation Department..	Pensions and Annuities — City.....	752 19	
	Dec. 31, 1971	Interest on Temporary Loans.....	Pensions and Annuities — City.....	164,078 73	
	Dec. 31, 1971	Interest on Refunded Taxes.....	Pensions and Annuities — City.....	9,711 74	284,578 27

SCHEDULE B-6

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Transfers of Appropriations

Fiscal Year Ended December 31, 1971

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1969, Chapter 486, Section 3B, as Amended by Chapter 24, Acts of 1954				
	Dec. 31, 1971 Dec. 31, 1971 Dec. 31, 1971 Dec. 31, 1972 Dec. 31, 1971	Library Department..... Community Conservation Committee..... Veterans' Graves Registration..... U. S. Bond Allotment Plan..... Youth Activities Commission.....	Hospitalization and Insurance Plan..... Commission on Affairs of the Elderly..... Commission on Affairs of the Elderly..... Commission on Affairs of the Elderly..... Commission on Affairs of the Elderly.....	2,112 91 2,001 59 5,983 01 3,143 90	\$130,399 47 13,216 44
			Total — City Budget.....		<u>\$2,981,571 12</u>
Dec. 15, 1971*		Department of Planning and Engineering — New Equipment.....	Department of Planning and Engineering — Administration and Trucking.....	\$2,000 00	
	Dec. 31, 1971	Department of Planning and Engineering — Replacement of Equipment.....	Department of Planning and Engineering — Administration and Trucking.....	6,446 19	\$8,446 19
	Dec. 31, 1971	Department of Planning and Engineering — Repairs of Furniture and Fixtures.....	Department of Planning and Engineering — Maintenance of of Grounds.....		1,056 45
Dec. 15, 1971*		Department of Planning and Engineering — Administration and Trucking.....	Department of Planning and Engineering — Maintenance of Buildings.....	\$48,718 00	
Dec. 15, 1971*		Department of Planning and Engineering — Maintenance of Grounds.....	Department of Planning and Engineering — Maintenance of Buildings.....	25,000 00	
Dec. 15, 1971*		Department of Planning and Engineering — Repairs of Furniture and Fixtures.....	Department of Planning and Engineering — Maintenance of Buildings.....	14,000 00	
Dec. 15, 1971*		Department of Planning and Engineering — Replacement of Equipment.....	Department of Planning and Engineering — Maintenance of Buildings.....	70,000 00	157,718 00
	Dec. 31, 1971	Department of Planning and Engineering — Maintenance of Buildings.....	Department of Planning and Engineering — New Equipment.....		897 48
			Total — School Budget.....		<u>\$168,118 12</u>
	Dec. 31, 1971	Penal Institutions Department, Central Office.....	House of Correction.....		\$662 51
	Dec. 31, 1971	Superior Court, Criminal Session, Probation Department.....	Superior Court, Civil Session, General Expenses.....	\$1,933 79	
	Dec. 31, 1971	Associate Medical Examiner Service, Northern Division.....	Superior Court, Civil Session, General Expenses.....	898 77	2,832 56
	Dec. 31, 1971	Medical Examiner Service, Northern Division.....	Municipal Court, Charlestown District.....		153 75
	Dec. 31, 1971	Associate Medical Examiner Service, Southern Division.....	Medical Examiner Service, Southern Division.....	\$540 53	
	Dec. 31, 1971	Medical Examiner Service, Northern Division.....	Medical Examiner Service, Southern Division.....	486 32	1,026 85
			Total — County Budget.....		<u>\$4,675 67</u>
	Dec. 31, 1971	Interest on Temporary Loans.....	City Loans, Redemption of.....	\$25,351 72	
	Dec. 31, 1971	Premium on Permanent Loans.....	City Loans, Redemption of.....	21,209 98	\$46,561 70
	Dec. 31, 1971	Accrued Interest on Permanent Loans.....	City Debt Requirements, Interest.....		133,286 39
			Total — Debt Requirements.....		<u>\$179,848 09</u>

*School Committee Orders

SCHEDULE B-7
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Analysis of Tax Title Account
Fiscal Year Ended December 31, 1971

Balance, December 31, 1970		\$8,774,419 36
Additions:		
Transfers from:		
Tax Accounts (Schedule B-4)	\$5,355,662 25	
Building Razing Charges	347,457 97	
Sidewalks Added to Taxes	1,282 03	
	<hr/>	\$5,704,402 25
Reinstated from Tax Possessions (Schedule B-8)		74,668 72
Committed Costs and Interest		389,501 01
Abatements after Payment		55,554 62
Abatement Cancellation		723 00
		<hr/>
		6,224,849 60
		<hr/>
		\$14,999,268 96
Decreases:		
Receipts	\$2,900,454 51	
Abatements Charged to Overlay (Schedule B-5)	553,367 16	
Abatements Charged to Overlay, 1970 to Tax Title 1971	162,356 48	
Transfers to Tax Possessions (Schedule B-8)	1,052,636 33	
Cancelled Costs and Interest	62,122 48	
Reinstatements to Tax Accounts (Schedule B-4)	95,567 33	
Abatements, Building Razing Charges	1,763 66	
	<hr/>	4,828,267 96
Balance, December 31, 1971		<u><u>\$10,171,001 00</u></u>

SCHEDULE B-8

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Analysis of Tax Possessions Account

Fiscal Year Ended December 31, 1971

Balance, December 31, 1970			\$1,872,554 41
Additions:			
Transfers from:			
Tax Titles, General Revenue (Schedule B-7)	\$1,052,636 33		
Tax Titles, Sinking Funds	2,016 54		
Tax Titles, Water	69,437 36		
Tax Titles, Sewer Use	26,066 18		
			<hr/>
			1,150,156 41
Commitments (Land Court Fees, etc)	\$12,996 14		
Profits on Sales	52,829 78		
			<hr/>
			65,825 92
			<hr/>
			\$6,088,536 74
Decreases:			
Receipts	\$105,677 50		
Reinstatements:			
Tax Titles, General Revenue (Schedule B-7)	\$74,668 72		
Tax Titles, Water	6,746 45		
Tax Titles, Sewer Use	2,129 42		
			<hr/>
			83,544 59
Cancelled Land Court Fees, etc.	989 85		
Loss on Sales	515,052 78		
			<hr/>
			705,264 72
			<hr/>
Balance, December 31, 1971			<u><u>\$5,383,272 02</u></u>



SECTION C

SPECIAL REVENUE FUNDS

EXHIBIT C-1
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Balance Sheet
December 31, 1971

ASSETS

Cash in Treasury			\$8,378,961 60
Accounts Receivable:			
Departmental Commitments:			
House of Correction — Industries	\$60 00		
Liquor License Redemptions	1,860 00		
			<u>1,920 00</u>
Water Rates and Services	\$5,506,818 54		
Water Added to Taxes, 1970 and Prior	151,428 78		
Water Added to Taxes 1971	624,748 82		
			<u>6,283,026 14</u>
Sewer Use Charges 1969 and Prior	\$555,257 24		
Sewer Use Charges 1970	1,028,068 36		
Sewer Use Added to Taxes 1970 and Prior	59,267 00		
Sewer Use Added to Taxes 1971	236,528 22		
			<u>1,879,120 82</u>
Tax Titles — Water		673,066 54	
Tax Titles — Sewer Use		231,035 66	
Income Deficits:			
Sewer Use Receipts		4,021,829 70	
Water Service Receipts		3,210,645 89	
M.D.C. Assessments — Underestimate		129,099 55	
Total Assets			<u><u>\$24,808,705 90</u></u>

City of Boston and County of Suffolk

SPECIAL REVENUE FUNDS

Balance Sheet

December 31, 1971

LIABILITIES AND RESERVES

Appropriation Balances:

Parks and Recreation Department	\$55,623 81
Sewer Service	155,147 86
Water Service	533,794 05
House of Correction — Industries	78,284 24
Interest on Rapid Transit Debt	08
Federal Grants	1,130,012 80
Parking Meter Fees	107,065 01
Park Department Fishing Derby	20 00
Sewer and Water Silvia Court	13,606 40
Department Heads Contributions to the City of Boston	1,005 93
Olney Street School, Dorchester	25,000 00
Parking Facilities Fund	8,378 96
Parking Facilities, Local Communities	3,420 33
Commons and Parks in Existence on January 12, 1867:	
Maintenance and Improvement of	318,087 19

\$2,429,446 71

Reserved Accounts:

Surplus Receipts:

Cemetery Fund Income Receipts	\$18,951 84
Highway Programs (Total Unexpended Exhibit C-2)	433,571 80
Debt Due and Unpaid	156,000 00
Interest on Debt Due	127,769 02
Unclassified (Exhibit C-2)	12,574,797 37

13,311,090 03

Revenues Available When Collected:

Departmental Commitments	\$1,920 00
Water Service	6,283,026 14
Sewer Service	1,879,120 82
Tax Titles — Water and Sewer Use	904,102 20

9,068,169 16

Total Liabilities and Reserves

\$24,808,705 90

EXHIBIT C-2

City of Boston and County of Suffolk

SPECIAL REVENUE FUNDS

Summary of Credits, Expenditures and Balances

Fiscal Year Ended December 31, 1971

DEPARTMENT OR ACTIVITY	Balances from 1970	Credits
		Revenue Received During 1971
INCOME DEPARTMENTS		
Water Service	\$395,327 58	\$9,609,249 74
Treasury Department, Collecting Division	\$307,953 00	
Public Works Department	1,008,033 00	
Public Works Department, Water Service	3,840,441 35	
Metropolitan District Assessments	6,205,719 96	
Debt and Interest	326,150 00	
Pensions and Annuities	323,043 85	
State-Boston Retirement System	172,004 00	
Data Processing Unit	498,084 00	
Sewer Service	50,616 35	3,207,962 26
Treasury Department, Collecting Division	\$96,008 00	
Public Works Department	216,962 00	
Public Works Department, Sewer Service	965,544 34	
Metropolitan District Assessments	4,428,673 65	
Debt and Interest	1,072,893 72	
Pensions and Annuities	167,347 74	
State-Boston Retirement System	81,225 00	
Data Processing Unit	96,606 00	
Cemetery Division	148,571 80	515,221 20
Maintenance and Improvement	\$663,037 96	
Pensions and Annuities	15,600 00	
Penal Institutions Department:		
House of Correction — Industries	78,284 24	
Totals — Income Departments	\$672,799-97	\$13,332,433 2
DEBT REQUIREMENTS		
Redemption of Rapid Transit Debt		\$3,570,000 00
Rapid Transit Interest and Sinking Fund	\$08	877,098 70
Totals — Debt Requirements	\$08	\$4,447,098 70
HIGHWAY PROGRAMS		
Chapter 782, Acts of 1962	\$33,658 05	
Chapter 822, Acts of 1963	65,732 20	
Chapter 679, Acts of 1965	103,200 62	\$100,170 00
Chapter 616, Acts of 1967	102,005 35	
Chapter 768, Acts of 1969	71,589 84	344,570 00
Totals — Highway Programs	\$376,186 06	\$444,740 00
FEDERAL GRANTS		
Health and Hospitals Department:		
Tuberculosis Control Project	\$122,724 22	\$127,903 10
Veterans Training	2,848 96	
Cadet Nursing Program	2,776 52	

EXHIBIT C-2
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Summary of Credits, Expenditures and Balances
Fiscal Year Ended December 31, 1971

Transfers (Schedule C-3)		Total Amounts Available	Expenditures (Schedule C-2)	Deficit	Balances	
To	From				Unexpended	Unencumbered
		\$10,004,577 32	\$12,681,429 16	\$3,210,645 89	\$533,794 05	
		3,258,578 61	7,125,260 45	4,021,829 70	155,147 86	
\$92,552 91	\$3,132 32	753,213 61	678,637 96		55,623 81	\$18,951 84
		78,284 24			78,284 24	
\$92,552 91	\$3,132 32	\$11,094,653 78	\$20,485,327 57	\$7,232,475 59	\$822,849 96	\$18,951 84
		\$3,570,000 00	\$3,570,000 00			
		877,098 84	877,098 76		\$ 08	
		\$1,447,098 84	\$1,447,098 76		\$ 08	
		\$33,658 05			\$33,658 05	
		65,732 20			65,732 20	
		203,370 62			203,370 62	
		102,005 35	\$32,627 10		69,378 25	
		416,159 84	354,727 16		61,432 68	
		\$820,926 06	\$387,354 26		\$433,571 80	
		\$5,178 91	\$108,659 58		\$103,480 67	
		2,848 96			2,848 96	
		2,776 52			2,776 52	

EXHIBIT C-2

City of Boston and County of Suffolk

SPECIAL REVENUE FUNDS

Summary of Credits, Expenditures and Balances

Fiscal Year Ended December 31, 1971

DEPARTMENT OR ACTIVITY	Balances From 1970	Credits
		Revenue Received During 1971
Model Cities Administration:		
Child Welfare	\$83,318 40	\$268,701 84
Interim Assistance		200,000 00
Model Cities (HUD)	335,787 49	7,912,860 00
Model Cities (CRP)	32,771 80	215,966 85
Interim Assistance Program	140,927 05	1,976 00
National Crime Information Center Project	1,459 65	
Demolition of Buildings		466,700 60
Summer Youth Program	20,365 57	20,000 00
Summer Youth Program, A.B.C.D. Grant	27,027 96	
Transportation of Youth	—	17,046 74
Summer Recreation Support Program	—	105,230 00
Boston Council for Aging, Senior Aides Project	165 31	143,097 88
Code Enforcement Program	40,776 74	1,678,102 00
Development and Industrial Commission	28,554 26	93,288 00
Omnibus Crime Control and Safe Streets Acts	25,190 17	2,060,191 98
State Sanitary Code	4,415 22	—
Study of Systematized Building Construction	50,000 00	—
System Development for City Schools	—	36,000 00
Council on Drug Abuse	3,104 98	8,355 14
Manpower Development Act of 1962, as amended	98,284 41	106,639 00
Commission on Affairs of the Elderly	1,223 19	15,592 06
Emergency Employment Act of 1971, Section 5	—	419,685 00
Emergency Employment Act of 1971, Section 6	—	213,223 00
Water, Federal Grant	—	270,930 00
Welfare Department	176,361 84	—
Student Prosecutor Program	—	5,000 00
Beautification and Improvement of Public Urban Land	136,686 65	—
Totals — Federal Grants	\$244,714 51	\$14,386,489 22
APPROPRIATION BALANCES		
Parking Meter Fees	\$45,656 98	\$961,557 03
Parking Meters, Acquisition and Installation of		
Park Department Fishing Derby	20 00	
Sewer and Water Silvia Court		32,000 00
Department Heads Contribution to the City of Boston		1,012 39
Olney Street School, Dorchester		25,000 00
Parking Facilities Fund	81,566 89	
Parking Facilities, Local Communities	3,420 33	
Common and Parks in Existence on January 12, 1867:		
Maintenance and Improvement of	281,811 06	
Totals — Appropriation Balances	\$412,475 26	\$1,019,569 42
UNCLASSIFIED		
Betterments		\$184,576 19
Collecting Division, Suspense Account	\$653 32	7 00
Collection of Rents, etc., on Tax Delinquent Real Estate	5,424 56	39,388 47
Debt Due for and Unpaid	265,000 00	

EXHIBIT C-2
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Summary of Credits, Expenditures and Balances
Fiscal Year Ended December 31, 1971

Transfers (Schedule C-3)		Total Amounts Available	Expenditures (Schedule C-2)	Balances	
To	From			Unexpended	Unencumbered
		\$352,020 24	\$333,033 41	\$18,986 83	
		200,000 00	276,067 88	76,067 88	
	\$25,873 24	7,551,199 27	8,154,374 83	603,175 56	
\$25,873 24		209,068 29	173,636 53	35,431 76	
		142,903 05	128,971 11	13,931 94	
		1,459 65		1,459 65	
		466,700 60		466,700 60	
		40,365 57	43,151 56	2,785 99	
		27,027 96	23,746 94	3,281 02	
		17,046 74	7,015 60	10,031 14	
		105,230 00	72,194 69	33,035 31	
		143,263 19	143,204 14	59 05	
		1,718,878 74	1,876,256 08	157,377 34	
		64,733 74	115,975 91	51,242 17	
		2,035,001 81	1,225,259 33	809,742 48	
		4,415 22	3,272 77	1,142 45	
		50,000 00		50,000 00	
		36,000 00		36,000 00	
		11,460 12	5,792 13	5,667 99	
		204,923 41	148,466 86	56,456 55	
		16,815 25	25,658 33	8,843 08	
		419,685 00	140,052 40	279,632 60	
		213,223 00	4,193 84	209,029 16	
		270,930 00	224,956 89	45,973 11	
		176,361 84		176,361 84	
		5,000 00	5,000 00		
		136,686 65	262,250 12	125,563 47	
\$25,873 24	\$25,873 24	\$14,631,203 73	\$13,501,190 93	\$1,130,012 80	
	\$900,149 00	\$107,065 01		\$107,065 01	
\$45,890 00		45,890 00	\$45,890 00		
		20 00		20 00	
		32,000 00	18,393 60	13,606 40	
		1,012 39	6 41	1,005 98	
		25,000 00		25,000 00	
		81,566 89	73,187 93	8,378 96	
		3,420 33		3,420 33	
230,000 00		511,811 06	193,723 87	318,087 19	
\$275,890 00	\$900,149 00	\$807,785 68	\$331,201 81	\$476,583 87	
		\$184,576 19	\$184,576 19		
		660 32		\$660 32	
		44,813 03	44,623 03	190 00	
\$143,000 00		408,000 00	252,000 00	156,000 00	

EXHIBIT C-2
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Summary of Credits, Expenditures and Balances
Fiscal Year Ended December 31, 1971

DEPARTMENT OR ACTIVITY	Balances from 1970	Credits
		Revenue Received During 1971
Duplicates and Overpayments	\$1,258,581 64	\$513,939 90
Eastern Regional Library Program	68,632 41	759,081 51
Interest on Debt Due	134,475 10	
Liquor License Redemptions — Reserve	115,748 33	
Off-Street Parking Facilities — Rental Performance Account	10,540 00	
Payroll Deductions:		
Credit Union and Union Dues Deductions	576 53	16,437,504 67
Hospitalization Plan for Employees	710,632 14	4,271,929 04
Hospitalization Direct Payment — Pensioners	42,113 63	143,466 79
Hospitalization Direct Payment — Students	8,037 68	67,204 82
Optional Insurance Deductions	26,606 17	276,440 36
Purchase of Savings Bonds	76,426 03	809,678 50
Tax-Sheltered Annuities	32,239 98	
Withholding Tax — Federal and State	1,088,169 87	46,847,358 28
Miscellaneous	1,198 75	9,612 73
Private Ways Deposit Account	11,287 90	
Sales of City Property:		
General	1,507,652 33	
Park	138,000 00	
School	156,022 92	16,000 00
Boston Housing Authority	6,480 24	
Water	17,200 00	
Special Guarantee Deposit Account	2,500 00	3,000 00
State Aid for Free Public Libraries	3,545 51	174,520 00
Street Opening Account	517,489 55	165,424 06
Street Opening Account — Special	1,713,040 45	1,402,799 12
Tailings Accounts	83,631 76	4,128 90
Tellers' Adjustment Account	2,607 19	467 54
Unclaimed Money	38,091 53	3,420 65
Unliquidated Reserve, City — 1966	522,453 75	
Unliquidated Reserve, City — 1967	218,299 50	
Unliquidated Reserve, City — 1968	253,897 76	
Unliquidated Reserve, City — 1969	488,743 57	
Unliquidated Reserve, City — 1970	3,173,984 90	
Unliquidated Reserve, City — 1971		3,270,459 46
Unliquidated Reserve, County — 1966	24,982 28	
Unliquidated Reserve, County — 1967	11,766 40	
Unliquidated Reserve, County — 1968	25,177 07	
Unliquidated Reserve, County — 1969	111,474 83	
Unliquidated Reserve, County — 1970	272,057 24	
Unliquidated Reserve, County — 1971		354,727 99
Water Division Deposit Account	50,089 12	91,048 10
Totals, Unclassified	\$13,194,378 88	\$75,846,184 08

EXHIBIT C-2
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Summary of Expenditures
Fiscal Year Ended December 31, 1971

Transfers (Schedule C-3)		Total Amounts Available	Expenditures (Schedule C-2)	Balances	
To	From			Unexpended	Unencumbered
		\$1,772,521 54	\$336,367 27	\$1,436,154 27	
	\$827,445 62	268 30		268 30	
\$105,805 05		240,280 15	112,511 13	127,769 02	
		115,748 33		115,748 33	
		10,540 00		10,540 00	
		16,436,928 14	16,612,391 85	175,463 71	
		4,982,561 18	4,823,907 60	158,653 58	
		185,580 42	171,144 57	14,435 85	
		75,242 50	58,919 95	16,322 55	
		303,046 53	284,056 98	18,989 55	
		886,104 53	785,477 95	100,626 58	
		32,239 98		32,239 98	
		47,935,528 15	47,749,857 88	185,670 27	
	52 60	10,758 88	70 00	10,688 88	
		11,287 90	2,297 90	8,990 00	
	250,000 00	1,257,652 33		1,257,652 33	
		138,000 00		138,000 00	
		172,022 92		172,022 92	
		6,480 24		6,480 24	
		17,200 00		17,200 00	
		5,500 00		5,500 00	
	178,065 51	682,913 61	94,471 34	588,442 27	
		3,115,839 57	419,851 63	2,695,987 94	
		87,760 66		87,760 66	
		3,074 73	362 00	2,712 73	
		41,512 18		41,512 18	
		522,453 75	5,145 79	517,307 96	
		218,299 50	4,679 84	213,619 66	
		253,897 76	52,864 79	201,032 97	
		488,743 57	171,425 99	317,317 58	
		3,173,984 90	2,672,831 89	501,153 01	
		3,270,459 46		3,270,459 46	
		24,982 28	79 60	24,902 68	
		11,766 40		11,766 40	
		25,177 07	1,840 58	23,336 49	
		111,474 83	16,951 79	94,523 04	
		272,057 24	239,850 60	32,206 64	
		354,727 99		354,727 99	
		141,137 22	76,679 75	64,457 47	
\$248,805 05	\$1,255,563 73	\$88,033,804 28	\$75,175,237 89	\$12,858,566 39	

SCHEDULE C-1

City of Boston and County of Suffolk

SPECIAL REVENUE FUNDS

Cash Receipts and Expenditures

Fiscal Year Ended December 31, 1971

Cash Balance, January 1, 1971 (Exhibit A-2, Columns 5-6) \$10,939,446 21

RECEIPTS:

Revenue Reserved for Special Objects:

Betterments	\$184,576 19	
Collecting Division Suspense Account	7 00	
Collection of Rents, etc., on Tax Delinquent Real Estate	39,388 47	
Department Heads Contributions to the City of Boston	1,012 39	
Duplicates and Overpayments	513,939 90	
Easton Regional Library Program	759,081 51	
Highway Programs	444,740 00	
Olney Street School, Dorchester	25,000 00	
Parking Meter Fees	961,557 03	
Payroll Deductions — Miscellaneous	22,015,836 91	
Sale of School Property	16,000 00	
Sewer and Water Silvia Court	32,000 00	
Special Guarantee Deposit Account	3,000 00	
State Aid for Free Public Libraries	174,520 00	
Street Opening Account	165,424 06	
Street Opening Account — Special	1,402,799 12	
Tailings Account	4,128 90	
Tellers' Adjustment Account	467 54	
Unclaimed Money	3,420 65	
Unliquidated Reserves	3,623,187 45	
Water Division Deposit Account	91,048 10	
Withholding Tax Deductions — Federal and State	46,847,358 28	
		\$77,310,493 50

Federal Grants:

Health and Hospitals	\$127,903 13	
Police Department	2,060,191 98	
Model Cities Program	8,597,528 69	
Miscellaneous Grants	3,600,865 42	
		14,386,489 22

Debt Requirements:

Redemption of Rapid Transit Debt	\$3,570,000 00	
Board of Commissioners of Sinking Funds	95,526 50	
Massachusetts Bay Transportation Authority	781,572 26	
		4,447,098 76

Revenue Departments:

Cemetery Division	\$515,221 22	
Sewer Service	3,207,962 26	
Water Service	9,609,249 74	
		13,332,433 22

109,476,514 70

Adjustments and Transfers:

Debt Drawn for and Unpaid	\$143,000 00	
Interest on Debt Due	105,805 05	
From Trust Funds	322,552 91	
Water Service Deficit — 1970	2,264,062 04	
Sewer Use Deficit — 1970	2,949,901 78	
MDC Sewer Assessment, Underestimate — 1970	476,599 31	
		6,261,921 09

Total — Balance, Receipts and Adjustments \$126,677,882 00

SCHEDULE C-1
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Cash Receipts and Expenditures
Fiscal Year Ended December 31, 1971

EXPENDITURES:

Revenues Reserved for Special Objects:		
Betterments	\$181,576 19	
Collection of Rents etc., on Tax Delinquent Real Estate	44,623 03	
Commons and Parks in Existence on January 12, 1867	193,723 87	
Debt Drawn for and Unpaid	252,000 00	
Department Heads Contributions to the City of Boston	6 41	
Duplicates and Overpayments	336,367 27	
Highway Programs	387,354 26	
Interest on Debt Due	112,511 13	
Parking Meters, Acquisition and Installation of	45,890 00	
Parking Facilities Fund	73,187 93	
Payroll Deductions — Miscellaneous	22,735,968 90	
Private Way Deposit Account	2,297 90	
Sewer and Water Silvia Court	18,393 60	
Street Opening Account	94,471 34	
Street Opening Account, Special	419,851 63	
Tellers' Adjustment Account	362 00	
Unliquidated Reserves	3,165,670 87	
Water Division Deposit Account	76,679 75	
Withholding Tax Deductions — Federal and State	47,749,857 88	
		\$75,893,793 96
Federal Grants:		
Hospital Department	\$108,659 58	
Police Department	1,225,259 33	
Model Cities Program	8,937,112 65	
Miscellaneous Grants	3,230,159 37	
		13,501,190 93
Debt Requirements:		
Redemption of Rapid Transit Debt	\$3,570,000 00	
Rapid Transit Interest and Sinking Funds	877,098 76	
		4,447,098 76
Revenue Departments:		
Sewer Service	\$2,696,586 80	
Water Service	6,475,709 20	
Metropolitan District Expenses	10,634,393 61	
Cemetery Division	678,637 96	
M.D.C. Sewer Contingency Reserve	1,729,454 58	
M.D.C. Sewer Assessment — Underestimate	129,099 55	
		22,343,881 70
		\$116,185,965 35
Transfers and Adjustments:		
To General Revenue Funds	\$1,862,955 05	
To Capital Improvement Funds	250,000 00	
		2,112,955 05
Total Payments, Transfers and Adjustments		\$118,298,920 40
Cash Balance, December 31, 1971 (Exhibit A-2, Columns 5-6)		<u>\$8,378,961 60</u>

SCHEDULE C-2
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Summary of Expenditures
Fiscal Year Ended December 31, 1971

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Services
DEPARTMENTAL MAINTENANCE		
Water Service		
Treasury Department, Collecting Division	\$307,953 00	\$262,858 00
Public Works Department	1,008,033 00	488,976 00
Public Works Department, Water Service	3,840,441 35	2,521,347 07
Data Processing Unit	498,084 00	329,924 00
Sewer Service:		
Treasury Department, Collecting Division	96,008 00	67,121 00
Public Works Department	216,962 00	101,295 00
Public Works Department, Sewer Service	965,544 34	815,341 85
Data Processing Unit	96,606 00	63,978 00
Cemetery Division:		
Maintenance and Improvement	663,037 96	468,621 63
Total — Departmental Maintenance (Exhibit C-2)	<u>\$7,692,669 65</u>	<u>\$5,119,462 55</u>
DEBT REQUIREMENTS		
Redemption of Funded Debt:		
Public Works Department:		
Water	\$190,000 00	
Sewer	669,713 72	
Redemption of Rapid Transit Debt	3,570,000 00	
Interest:		
Public Works Department:		
Water	136,150 00	
Sewer	403,180 00	
Rapid Transit Interest and Sinking Funds	877,098 76	
Total — Debt Requirements (Exhibit C-2)	<u>\$5,846,142 48</u>	
HIGHWAY PROGRAMS		
Chapter 616, Acts of 1967	\$32,627 10	
Chapter 768, Acts of 1969	354,727 16	
Total — Highway Programs (Exhibit C-2)	<u>\$387,354 26</u>	
METROPOLITAN ASSESSMENTS		
Metropolitan Sewer Assessment	\$1,428,673 65	
Metropolitan Water Assessment	6,205,719 96	
Total — Metropolitan Assessments (Exhibit C-2)	<u>\$10,634,393 61</u>	
PENSIONS AND ANNUITIES		
Cemetery Division	\$15,600 00	
Sewer Service	167,347 74	
Water Service	323,043 85	
Total — Pensions and Annuities (Exhibit C-2)	<u>\$505,991 59</u>	
STATE-BOSTON RETIREMENT SYSTEM		
Sewer Service	\$81,225 00	
Water Service	172,004 00	
Total — State-Boston Retirement System (Exhibit C-2)	<u>\$253,229 00</u>	

SCHEDULE C-2

City of Boston and County of Suffolk

SPECIAL REVENUE FUNDS

Summary of Expenditures

Fiscal Year Ended December 31, 1971

Contractual Services	Supplies and Materials	Current Charges and Obligations	Equipment	Structures and Improvements	Land and Non-Structural Improvements to Land	Debt and Interest
\$6,491 00	\$23,999 00	\$12,875 00	\$1,730 00			
415,051 00	104,006 00					
401,315 62	219,983 63	69,308 85	173,002 22	\$455,483 96		
	16,750 00	151,410 00				
5,185 00	10,092 00	11,880 00	1,730 00			
88,937 00	26,730 00					
83,761 96	30,882 06	31,874 96	3,683 51			
	3,250 00	29,378 00				
28,438 91	24,333 15	4,085 55	25,871 17		\$111,687 55	
\$1,029,180 49	\$460,025 84	\$310,812 36	\$206,016 90	\$455,483 96	\$111,687 55	
						\$190,000 00
						669,713 72
						3,570,000 00
						136,150 00
						403,180 00
						877,098 76
						\$5,846,142 48
\$32,627 10						
354,727 16						
\$387,354 26						
						\$4,428,673 65
						6,205,719 96
						\$10,634,393 61
						\$15,600 00
						167,347 74
						323,043 85
						\$505,991 59
						\$81,225 00
						172,004 00
						\$253,229 00

SCHEDULE C-2
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Summary of Expenditures
Fiscal Year Ended December 31, 1971

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Services
FEDERAL GRANTS		
Tuberculosis Control Project	\$108,659 58	\$105,579 68
Model Cities Administration:		
Child Welfare	333,033 41	
Interim Assistance	276,067 83	110,987 84
Model Cities (H.U.D.)	8,154,374 83	3,225,619 57
Model Cities (C.R.P.)	173,636 53	82,899 25
Interim Assistance Program	128,971 11	11,870 14
Summer Youth Program	43,151 56	18,755 87
Summer Youth Program, A.B.C.D. Grant	23,746 94	
Transportation of Youth	7,015 60	
Summer Recreation Support Program	72,194 69	49,205 50
Boston Council for Aging, Senior Aides Project	143,204 14	129,324 31
Code Enforcement Program	1,876,256 08	434,034 18
Development and Industrial Commission	115,975 91	112,728 14
Omnibus Crime Control and Safe Streets Act	1,225,259 33	472,583 39
State Sanitary Code	3,272 77	
Council on Drug Abuse	5,792 13	
Manpower Development Act of 1962, as amended	148,466 86	122,769 30
Commission on Affairs of the Elderly	25,658 33	24,740 35
Emergency Employment Act of 1971, Section 5	140,052 40	140,052 40
Emergency Employment Act of 1971, Section 6	4,193 84	4,193 84
Water, Federal Grant	224,956 89	
Student Prosecutor Program	5,000 00	
Beautification and Improvement of Public Urban Land	262,250 12	
Total—Federal Funds (Exhibit C-2)	<u>\$13,501,190 93</u>	<u>\$5,045,343 80</u>

APPROPRIATION BALANCES

Parking Meters, Acquisition and Installation of	\$45,890 00
Sewer and Water, Silvia Court	18,393 60
Department Heads Contribution to the City of Boston	6 41
Parking Facilities Fund	73,187 93
Common and Parks in Existence on January 12, 1867:	
Maintenance and Improvement of	193,723 87
Total—Appropriation Balances (Exhibit C-2)	<u>\$331,201 81</u>

SCHEDULE C-2
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Summary of Expenditures
Fiscal Year Ended December 31, 1971

Contractual Services	Supplies and Materials	Current Charges and Obligations	Equipment	Structures and Improvements	Land and Non-Structural Improvements to Land	Debt and Interest
\$2,504 90	\$575 00					
333,033 41						
165,080 04						
4,796,438 47	811 15	\$123,761 64	\$7,744 00			
87,340 68	1,694 52		1,702 08			
116,874 74	226 23					
20,911 51	1,188 89	240 29	2,055 00			
5,711 61	10,642 72	339 58	7,053 03			
7,015 60						
14,495 95	6,640 90	1,852 34				
1,435 82	12,444 01					
1,402,135 77	16,508 01	14,476 92	9,101 20			
2,294 79	594 58	358 40				
744,587 88	27 06		8,061 00			
73 59	3,199 18					
		5,792 13				
24,233 11	541 89	922 50				
918 00						
224,956 89						
5,000 00						
262,250 12						
\$8,217,292 88	\$55,094 14	\$147,743 80	\$35,716 31			
			\$45,890 00			
\$18,393 60		\$6 41				
66,973 53		4,954 40	1,260 00			
193,723 87						
\$279,091 00		\$4,960 81	\$47,150 00			

SCHEDULE C-2
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Summary of Expenditures
Fiscal Year Ended December 31, 1971

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Services
UNCLASSIFIED		
Betterments	\$184,576	19
Collection of Rents, etc., on Tax Delinquent Real Estate	44,623	03
Debt Due For and Unpaid	252,000	00
Duplicates and Overpayments	336,367	27
Interest on Debt Due	112,511	13
Payroll Deductions:		
Credit Union and Union Dues Deductions	16,612,391	85
Hospitalization Plan for Employees	4,823,907	60
Hospitalization Direct Payment — Pensioners	171,144	57
Hospitalization Direct Payment — Students	58,919	95
Optional Insurance Deductions	284,056	98
Purchase of Savings Bonds	785,477	95
Withholding Taxes — Federal and State	47,749,857	88
Miscellaneous	70	00
Private Ways Deposit Account	2,297	90
Street Opening Account	94,471	34
Street Opening Account, Special	419,851	63
Tellers' Adjustment Account	362	00
Unliquidated Reserve, City — 1966	5,145	79
Unliquidated Reserve, City — 1967	4,679	84
Unliquidated Reserve, City — 1968	52,864	79
Unliquidated Reserve, City — 1969	171,425	99
Unliquidated Reserve, City — 1970	2,672,831	89
Unliquidated Reserve, County — 1966	79	60
Unliquidated Reserve, County — 1968	1,840	58
Unliquidated Reserve, County — 1969	16,951	79
Unliquidated Reserve, County — 1970	239,850	60
Water Division Deposit Account	76,679	75
Total—Unclassified (Exhibit C-2)	\$75,175,237	89

SCHEDULE C-2

City of Boston and County of Suffolk

SPECIAL REVENUE FUNDS

Summary of Expenditures

Fiscal Year Ended December 31, 1971

Contractual Services	Supplies and Materials	Current Charges and Obligations	Equipment	Structures and Improvements	Land and Non-Structural Improvements to Land	Debt and Interest
		\$184,576 19				
		44,623 03				
		252,000 00				
		336,367 27				
		112,511 13				
		16,612,391 85				
		4,823,907 60				
		171,144 57				
		58,919 95				
		284,056 98				
		785,477 95				
		47,749,857 88				
		70 00				
		2,297 90				
		94,471 34				
		419,851 63				
		362 00				
		5,145 79				
		4,679 84				
		52,864 79				
		171,425 99				
		2,672,831 89				
		79 60				
		1,840 58				
		16,951 79				
		239,850 60				
		76,679 75				
		\$75,175,237 89				

SCHEDULE C-3
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Transfers of Appropriations
Fiscal Year Ended December 31, 1971

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 436, Section 3B, as Amended by Chapter 24, Acts of 1954				
Dec. 23, 1964 April 9, 1971	Dec. 31, 1971	Cemetery Trust Funds, Income. . . .	Cemetery Division.		\$92,552 91
	July 30, 1971	Model Cities Administration (HUD)	Model Cities Administration (CRP)	\$7,463 09	
	Nov. 3, 1971	Model Cities Administration (HUD)	Model Cities Administration (CRP)	18,410 15	25,873 24
		Parking Meter Fees.	Parking Meters, Acquisition and Installation of.		45,890 00
		George F. Parkman Fund.	Commons and Parks in Existence on January 12, 1887, Maintenance and Improvement of.		230,000 00
	Dec. 31, 1971	Warrants Payable.	Debt Due and Unpaid.		143,900 00
	Dec. 31, 1971	Warrants Payable.	Interest on Debt Due.		105,805 05
					<u>\$643,121 20</u>

SECTION D

CAPITAL IMPROVEMENT FUNDS

EXHIBIT D-1
City of Boston and County of Suffolk
CAPITAL IMPROVEMENT FUNDS
Balance Sheet
December 31, 1971

ASSETS

Cash in Treasury		\$16,330,466 4
Loans Authorized and Unissued:		
Bridges, Construction of	\$500,000 00	
Public Ways, Construction of	4,000,000 00	
Sewerage Works	2,900,000 00	
Sidewalks, Construction of	300,000 00	
Laying and Relaying Water Mains	350,000 00	
Construction and Relaying Water Mains	300,000 00	
Construction of School Buildings, Acquisition of Land, and Original Equipment and Furnishings Thereof	57,000,000 00	
Remodeling, Reconstruction of, or Making Extraordinary Repairs to City Hall Annex and School Department	1,000,000 00	
Departmental Equipment, School Department, 1971	300,000 00	
Remodeling, Reconstruction of, or Making Extraordinary Repairs to Suffolk County Court House	225,000 00	
Urban Renewal	23,422,900 00	
Planning, Designing, and Acquiring Land for Construction and Ori- ginally Equipping Structures and Facilities	70,550,000 00	
Remodeling, Reconstruction of, or Making Extraordinary Repairs to Buildings Owned by the City	3,100,000 00	
City of Boston, Parking Facilities	1,225,000 00	
		165,172,900
Total Assets		<u><u>\$181,503,366</u></u>

LIABILITIES AND RESERVES

Appropriation Balances	\$17,322,761
Construction Authorized	165,172,900
Warrants Payable	992,294
Total Liabilities and Reserves	<u><u>\$181,503,366</u></u>

SCHEDULE D-1

City of Boston and County of Suffolk

CAPITAL IMPROVEMENT FUNDS

Cash Receipts and Expenditures—Fiscal Year Ended December 31, 1971

Cash Balance, January 1, 1971 (Exhibit A-2, Column 7).		\$1,519,590 41
United States Treasury Bills		11,850,081 95
Transfers from Special Funds		250,000 00
RECEIPTS		
Loans Issued:		
Acquiring Land for Public Parks and Playgrounds	\$190,000 00	
Bridges, Construction of	1,000,000 00	
City of Boston Parking Facilities	2,000,000 00	
Construction of Buildings, etc.	1,320,000 00	
Construction of Buildings, Schools	28,000,000 00	
Departmental Equipment	3,500,000 00	
Laying and Relaying Water Mains	900,000 00	
Planning, Designing, Acquiring Land for Construction, etc.	19,800,000 00	
Planning, Designing, Acquiring Land for Construction, Schools	2,500,000 00	
Public Ways, Construction of	1,000,000 00	
Remodeling, Reconstruction and Extraordinary Repairs to Buildings	1,870,000 00	
Remodeling, Reconstruction and Extraordinary Repairs to City Hall Annex for School Committee and School Department	1,200,000 00	
Sidewalks, Construction of	1,400,000 00	
Urban Renewal Projects	9,500,000 00	
	<u>\$77,180,000 00</u>	
Miscellaneous:		
Public Ways, Construction of	679,251 28	
Loans in Anticipation of Bond Issue	15,000,000 00	
	<u>92,859,254 28</u>	
		\$109,478,926 67
Warrants Payable — 1971		<u>992,294 81</u>
Total		\$108,486,631 86
EXPENDITURES		
Parks and Recreation Department:		
Acquiring Land for Public Parks and Playgrounds	\$190,000 00	
Construction of Recreation Building With Swimming Pool	1,206,835 86	
Public Works Department:		
Bridges, Construction of	619,563 00	
Public Ways, Construction of	5,943,075 01	
Sewerage Works	503,195 51	
Sidewalks, Construction of	1,012,364 30	
Laying and Relaying Water Mains	254,128 99	
Construction and Relaying Water Mains	458,139 83	
Miscellaneous:		
Acquisition of Land, Construction of Buildings, etc., Various Departments	206,882 16	
Automatic Traffic Controls In Various Sections of the City	187,589 98	
City of Boston Parking Facilities	201,354 09	
Departmental Equipment, Various Departments	2,603,188 31	
Construction of Buildings, etc., Various Departments	196,133 31	
Construction of Buildings, etc., School Department	27,123,839 18	
Planning, Designing, etc., Various Departments	21,075,789 99	
Planning, Designing, etc., School Department	2,334,518 80	
Remodeling, Reconstruction and Extraordinary Repairs to Public Buildings, Various Departments	5,026,126 98	
Remodeling, Reconstruction and Extraordinary Repairs to City Hall Annex for School Committee and School Department	767,585 35	
New City Hall, Construction of	12,453 12	
Urban Renewal Projects, Various	6,724,648 56	
Loans In Anticipation of Bond Issue	15,000,000 00	
	<u>91,677,717 13</u>	
Warrants Payable — 1970		<u>478,448 24</u>
Total		\$92,156,165 37
Cash Balance, December 31, 1971 (Exhibit A-2, Column 7)		<u>\$16,330,466 49</u>

EXHIBIT D-2

City of Boston and County of Suffolk

CAPITAL IMPROVEMENT FUNDS

Summary of Appropriations, Expenditures and Balances

Fiscal Year Ended December 31, 1971

DEPARTMENT AND IMPROVEMENT	Balances from 1970	Credits	
		Revenue Received During 1971	Loans Issued in 1971
PARKS AND RECREATION DEPARTMENT			
Establishment of Parks and Playgrounds	\$394 14		
Eradication of Dutch Elm Disease	2,681 00		
Acquiring Land for Public Parks and Playgrounds			\$190,000 00
Departmental Equipment			1,700,000 00
Construction of Recreation Building With Swimming Pool	51,950 26		1,155,000 00
PUBLIC WORKS DEPARTMENT			
Bridges, Construction of	141,282 14		1,000,000 00
Incinerator Building, Construction and Equipping	7,917 93		
Public Ways, Construction of	4,497,805 64	\$679,254 28	1,000,000 00
Sewerage Works	1,080,437 14		
Sidewalks, Construction of	128,694 46		1,400,000 00
Purchase of Water Meters	1,746 72		
Laying and Relaying Water Mains	448,641 89		900,000 00
Construction and Relaying Water Mains	458,139 83		
SCHOOL DEPARTMENT			
Construction of School Buildings, Acquisition of Land and Original Equipment and Furnishings Thereof			28,000,000 00
Remodeling, Reconstruction and Extraordinary Repairs to Buildings, Chapter 215, Acts of 1965	126,676 72		
Remodeling, Reconstruction and Extraordinary Repairs to City Hall Annex for School Committee and School Department			1,200,000 00
Departmental Equipment, School Department — 1971			300,000 00
COUNTY BUILDINGS			
Construction of Buildings, Acquisition of Land and Original Equipment and Furnishings Thereof — Suffolk County Court House	5,000 00		
Acquisition of Land, Construction of Buildings and Original Equipment and Furnishings Thereof — County Buildings	161,331 15		
Remodeling, Reconstruction and Extraordinary Repairs to Suffolk County Court House			
URBAN RENEWAL			
Charlestown			800,000 00
Government Center	533,278 21		200,000 00
North Harvard Street, Brighton			
School-Franklin and Boylston-Essex			
South Cove			1,800,000 00
South End	40,992 23		1,100,000 00
South Station			1,800,000 00
St. Botolph Street			
Sumner Street, East Boston			
Washington Park			3,000,000 00
Waterfront	618,155 69		500,000 00
West End	9,771 71		
BRA Relocation Payments	12,203 68		300,000 00
PLANNING, DESIGNING, AND ACQUIRING LAND FOR CONSTRUCTION AND ORIGINAL EQUIPPING OF STRUCTURES AND FACILITIES			
Fire Department	229,302 92		450,000 00
Health and Hospitals Department	558,407 96		7,000,000 00
Library Department	580,406 31		9,400,000 00
Parks and Recreation Department	105,654 00		1,600,000 00
Police Department	295,955 94		500,000 00
Public Facilities Department	1,731 25		
Public Works Department			
Real Property Department			
Traffic and Parking Department	222,275 00		
School Department	1,055,917 37		2,500,000 00
Roxbury Civic Center			800,000 00
Penal Institutions Department			50,000 00
City Garage			
Fire-Police Wharf			

EXHIBIT D-2

City of Boston and County of Suffolk

CAPITAL IMPROVEMENT FUNDS

Summary of Appropriations, Expenditures and Balances

Fiscal Year Ended December 31, 1971

Transfers (Schedule D-2)		Total Amounts Available	Total Expenditures	Balances to 1972			
				Unexpended	Loans Authorized But Not Issued	Unliquidated	Unencumbered
To	From						
		\$394 14		\$394 14			\$394 14
		2,684 00		2,684 00			2,684 00
		190,000 00	\$190,000 00				
		1,700,000 00	1,342,251 24	357,748 76			357,748 76
		1,206,950 26	1,206,835 86	114 40			114 40
		1,441,282 14	649,563 00	791,719 14	\$500,000 00	\$514,309 43	777,409 71
		7,917 93		7,917 93		326 18	7,591 75
		6,177,059 92	5,943,078 01	233,981 91	4,000,000 00	2,112,399 69	2,121,582 22
		1,080,437 14	503,195 51	577,241 63	2,900,000 00	495,671 16	2,981,570 47
		1,528,694 46	1,012,364 30	516,330 16	300,000 00	672,882 87	143,447 29
		1,746 72		1,746 72			1,746 72
		1,348,641 89	254,428 99	1,094,212 90	350,000 00	497,525 15	946,687 75
		458,139 83	458,139 83		300,000 00	75,552 54	224,447 46
		28,000,000 00	27,123,839 18	876,160 82	57,000,000 00	37,920,026 13	19,956,134 69
		126,676 72	4,231 45	122,445 27		9,907 22	112,538 05
		1,200,000 00	767,585 35	432,414 65	1,000,000 00	1,356,964 10	75,450 55
		300,000 00	57,486 02	242,513 98	300,000 00	360,250 48	182,263 50
		5,000 00		5,000 00			5,000 00
		161,334 15	114,156 37	47,177 78			47,177 78
					225,000 00		225,000 00
		800,000 00	360,767 80	439,232 20		63,829 41	375,402 79
		733,278 21	303,819 11	429,459 10	1,800,000 00	132,494 04	2,096,965 06
					3,900 00		3,900 00
					3,107,000 00		3,107,000 00
		1,800,000 00	1,243,520 21	556,479 79	1,394,000 00	1,720,082 28	230,397 51
		1,140,992 23	311,117 61	829,874 62	3,900,000 00	448,056 01	4,281,818 61
		1,800,000 00	1,750,280 00	49,720 00	2,703,000 00		2,752,720 00
					390,000 00		390,000 00
					100,000 00		100,000 00
\$305,906 94	2,694,093 06	1,769,429 53	924,663 53	2,425,000 00	549,742 80	2,799,920 73	2,799,920 73
	1,118,155 69	764,411 20	353,744 49	6,500,000 00	803,210 85	6,050,533 64	6,050,533 64
	9,771 71		9,771 71	500,000 00		509,771 71	509,771 71
	312,203 68	221,302 90	90,900 78	600,000 00		690,900 78	690,900 78
		679,302 92	339,807 05	339,495 87	3,000,000 00	820,158 52	2,519,337 35
		7,558,407 96	7,558,407 96		40,200,000 00	17,522,259 13	22,677,740 87
		9,980,406 31	9,889,540 73	90,865 58	2,200,000 00	1,001,233 17	1,289,632 41
		1,705,654 00	1,705,654 00		5,400,000 00	3,478,176 92	1,921,823 08
		795,955 94	560,323 10	235,632 84	1,260,000 00	44,399 69	1,451,233 15
		1,731 25		1,731 25			1,731 25
					300,000 00		300,000 00
		222,275 00	220,459 75	1,815 25			1,815 25
		3,555,917 37	2,334,518 80	1,221,398 57	8,500,000 00	6,624,096 93	3,097,301 64
		800,000 00	800,000 00		200,000 00	17,292 02	182,707 98
		50,000 00	1,597 40	48,402 60	450,000 00		498,402 60
					8,000,000 00		8,000,000 00
					1,000,000 00		1,000,000 00

EXHIBIT D-2

City of Boston and County of Suffolk

CAPITAL IMPROVEMENT FUNDS

Summary of Appropriations, Expenditures and Balances

Fiscal Year Ended December 31, 1971

DEPARTMENT AND IMPROVEMENT	Balances from 1970	Credits	
		Revenue Received During 1971	Loans Issued in 1971
CONSTRUCTION AND RECONSTRUCTION OF BUILDINGS AND ORIGINAL EQUIPMENT AND FURNISHINGS THEREOF			
Fire Department	\$49,647 94		
Health and Hospitals Department	267,844 97		
Library Department	141,176 79		
Police Department	851 75		\$165,000 0
Public Works Department	81,404 61		
Real Property Department, Buildings Division	108,127 43		
Traffic and Parking Department	21,184 00		
REMODELING, RECONSTRUCTION AND EXTRAORDINARY REPAIRS TO BUILDINGS			
Hospital, Chapter 668, Acts of 1958	7,896 64		
Hospital, Chapter 752, Acts of 1963	490,018 17		
Chapter 364, Acts of 1955	18,953 61		
Chapter 514, Acts of 1961	166,726 74		
Repairs to Public Buildings	49,890 39		870,000 0
Repairs to Buildings Owned by the City	954,278 42		3,200,000 0
Dorchester Central Kitchen			800,000 0
MISCELLANEOUS			
Automatic Traffic Controls in Various Sections of the City	243,489 74		
Acquisition of Land, Construction of Buildings and Original Equipment and Furnishings thereof (Fire Department)	320,618 19		
Civilian Defense	405 63		
City of Boston Parking Facilities	897,273 41		2,000,000 0
Departmental Equipment — 1970	321,163 37		1,500,000 0
New City Hall, Construction of	72,477 84		
Voting Machines	1,037 22		
Installing, Extending and Improving Police Communications			
Totals — Non-Revenue	\$15,891,224 15	\$679,254 28	\$77,180,000 0

*To correct transfers made in 1970

EXHIBIT D-2
City of Boston and County of Suffolk
CAPITAL IMPROVEMENT FUNDS
Summary of Appropriations, Expenditures and Balances
Fiscal Year Ended December 31, 1971

Transfers (Schedule D-2)		Total Amounts Available	Total Expenditures	Balances to 1972			
				Unexpended	Loans Authorized But Not Issued	Unliquidated	Unencumbered
To	From						
		\$49,647 94	\$19,647 94				
		267,844 97		\$267,844 97		\$267,741 63	\$103 34
\$305,906 94*	\$200,000 00*	247,083 73	3,675 77	243,407 96		75,404 02	168,003 94
		165,851 75	102,236 73	63,615 02		40,575 01	23,040 01
200,000 00*		281,404 61	40,572 87	240,831 74		84,677 13	156,154 61
		108,127 43		108,127 43		108,127 43	
		21,184 00		21,184 00		21,184 00	
		7,896 64		7,896 64		4,937 64	2,959 00
		490,018 17	425,912 41	64,105 76		48,577 31	15,528 45
		18,953 61		18,953 61		2,147 84	16,805 77
		166,726 74		166,726 74		139,448 58	27,278 16
		919,890 39	514,879 28	405,011 11		36,280 34	368,730 77
		4,154,278 42	3,586,095 43	568,182 99	\$2,400,000 00	743,187 46	2,224,995 53
		800,000 00	495,008 41	304,991 59	700,000 00	735,392 58	269,599 01
		243,489 74	187,589 98	55,899 76		29,397 15	26,502 61
		320,618 19	92,725 79	227,892 40		165,915 78	61,976 62
		405 63		405 63	40,000 00		40,405 63
		2,897,273 41	201,354 09	2,695,919 32	1,225,000 00	775,595 85	3,145,323 47
250,000 00*		1,571,163 37	1,203,451 05	367,712 32			367,712 32
		72,477 84	12,455 12	60,022 72		60,022 72	
		1,037 22		1,037 22			1,037 22
500,000 00		500,000 00		500,000 00			500,000 00
\$1,005,906 94	\$755,906 94	\$94,000,478 43	\$76,677,717 13	\$17,322,761 30	\$163,172,900 00	\$80,579,459 19	\$101,916,202 11

SCHEDULE D-2
City of Boston and County of Suffolk
CAPITAL IMPROVEMENT FUNDS
Transfer of Appropriation
Fiscal Year Ended December 31, 1971

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B, as Amended by Chapter 24, Acts of 1954				
April 9, 1971		Sale of City Property.....	Installing, Extending, and Improving — Police Communications..... Total Capital Improvement Funds.....		 \$250,000 (
					<u>\$250,000 (</u>

SECTION E
DEBT AND SINKING FUNDS

EXHIBIT E-1

City of Boston and County of Suffolk
BALANCE SHEET — DEBT AND SINKING FUNDS

January 1 and December 31, 1971

	January 1, 1971	December 31, 1971
ASSETS		
Cash — Sinking Funds Commission:		
In Treasury and Depositories	\$36,225 94	\$208,963 57
Investments — Board of Commissioners of		
Sinking Funds	27,168,616 65	23,335,838 85
Accounts Receivable:		
Special Assessments:		
Added to Taxes:		
Street	\$27,614 53	\$23,526 88
Sewer	24,310 85	26,229 91
	51,925 38	49,756 79
Apportioned but not Due:		
Street	\$476,264 20	\$372,792 57
Sewer	431,225 94	191,186 30
	907,490 14	563,978 87
Unapportioned:		
Street	\$257,527 93	\$250,588 81
Sewer	35,781 45	47,366 45
	293,309 38	297,955 26
Tax Titles — Street and Sewer Assess-		
ments	23,562 54	28,070 66
Amounts to be Provided for Retirement of		
Net Funded or Fixed Debt	207,720,000 00	264,185,000 00
Total Assets	<u>\$236,201,130 03</u>	<u>\$288,669,564 00</u>
LIABILITIES AND SURPLUS		
Sinking Fund Loans:		
Outside Debt Limit	\$26,907,500 00	\$23,337,500 00
Serial Loans:		
Inside Debt Limit	\$78,235,000 00	\$73,265,000 00
Outside Debt Limit	129,485,000 00	190,920,000 00
	207,720,000 00	264,185,000 00
Reserved Accounts:		
Interest on Rapid Transit Debt.	16,662 27	15,504 03
Revenues Available when Collected:		
Special Assessments	\$1,252,724 90	\$911,690 92
Tax Titles	23,562 54	28,070 66
	1,276,287 44	939,761 58
Sinking Fund Surplus	280,680 32	191,798 39
Total Liabilities and Surplus	<u>\$236,201,130 03</u>	<u>\$288,669,564 00</u>

EXHIBIT E-2
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Changes in Funded Debt
Fiscal Year Ended December 31, 1971

Gross funded debt December 31, 1970		\$238,377,500 00
Add funded debt issued in 1971		77,180,000 00
		<hr/> \$315,557,500 00
Deduct funded debt paid in 1971		28,035,000 00
		<hr/> \$287,522,500 00
Gross funded debt December 31, 1971		
Sinking Funds December 31, 1970	\$27,204,842 59*	
Receipts during 1971	287,112 41	
	<hr/>	
Payments	\$27,491,955 00	
	3,947,152 58	
	<hr/>	
	\$23,544,802 42	
Betterments, etc., collected during December:		
City	—	
	<hr/>	
	\$23,544,802 42	
Less: Reserve for Payment of Interest on Debt	15,504 03	
	<hr/>	
Total redemption means December 31, 1971		23,529,298 39
		<hr/>
Net funded debt December 31, 1971		<u><u>\$263,993,201 61</u></u>

	GROSS DEBT	SINKING FUNDS, ETC.	NET DEBT
City Debt	\$261,110,000 00	\$191,798 39	\$260,918,201 61
Water Debt	3,075,000 00	—	3,075,000 00
Rapid Transit Debt	23,337,500 00	23,337,500 00**	—
	<hr/>	<hr/>	<hr/>
	\$287,522,500 00	\$23,529,298 39	\$263,993,201 61
	<u><u></u></u>	<u><u></u></u>	<u><u></u></u>

* Includes \$15,901.51 interest on debt.

** Exclusive of \$15,504.03 for payment of interest on Rapid Transit Debt.

EXHIBIT E-3
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Changes in Floating Debt
Fiscal Year Ended December 31, 1971
LOANS IN ANTICIPATION OF REVENUE*

Loans issued during 1971	\$130,000,000 00
Less 1971 loans paid off	130,000,000 00
Net outstanding obligations	<u>—</u>

* Total authorized by City Council, \$135,000,000.00.

EXHIBIT E-4
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Debt Incurring Power in 1971

Total debt incurring power within the debt limit (5% of \$2,000,000,000.00 equalized valuation under Section 10C of Chapter 58 of the General Laws)	\$100,000,000 00
Debt incurred:	
Total funded debt	\$238,377,500 00
Funded debt outside the debt limit (debt exempted from the operation of the law limiting municipal indebtedness):	
City Debt	\$140,870,000 00
Rapid Transit Debt	26,907,500 00
Water Debt	2,365,000 00
	<hr/> 170,142,500 00
Funded debt within the debt limit	\$68,235,000 00
Offsets to funded debt:	
Sinking Funds	\$27,188,941 08
Less: Sinking funds for debt outside the debt limit:	
Rapid Transit	26,907,500 00
	<hr/> 281,441 08
Offsets to funded debt within the debt limit	
Net indebtedness within the debt limit, December 31, 1970	\$67,953,558 92
Loans authorized but not issued (within the debt limit)	18,105,000 00
	<hr/>
Used debt incurring power within the debt limit	86,058,558 92
	<hr/>
Unused debt incurring power within the debt limit for the year 1971	\$13,941,441 08
Estimated increase during the year by:	
Serial debt redeemable during year (within the debt limit)	9,450,000 00
	<hr/>
Estimated amount of indebtedness that may legally be incurred within the debt limit during the municipal year	<u><u>\$23,391,441 08</u></u>

EXHIBIT E-5

City of Boston and County of Suffolk

DEBT AND SINKING FUNDS

Debt Issued

Fiscal Year Ended December 31, 1971

Dates of Orders	Issued	Rate of Interest Percent	Objects for Which It Was Borrowed	Amounts		When Due	Annually
				Inside of Debt Limit	Outside of Debt Limit		
Nov. 21, 1963	Aug. 1, 1971	6 5/8	City of Boston School Project Loan, Act of 1948		\$10,000,000	Aug. 1, 1972-91	\$500,000
April 26, 1967	Aug. 1, 1971	6 5/8	Capital Improvements, Act of 1966 (Library)		9,400,000	Aug. 1, 1972-91	470,000
June 5, 1967	Aug. 1, 1971	6 5/8	Urban Redevelopment (Washington Park)		3,000,000	Aug. 1, 1972-91	150,000
April 17, 1968	Aug. 1, 1971	6 5/8	Capital Improvements, Act of 1966 (Health and Hospitals)		2,600,000	Aug. 1, 1972-91	130,000
April 14, 1971	Dec. 1, 1971	5 3/8	Sidewalks Construction Loan	\$200,000		Dec. 1, 1972-76	40,000
April 17, 1968	Dec. 1, 1971	5 3/8	Sidewalks Construction Loan	400,000		Dec. 1, 1972-76	80,000
April 15, 1970	Dec. 1, 1971	5 3/8	Sidewalks Construction Loan	800,000		Dec. 1, 1972-76	160,000
June 23, 1971	Dec. 1, 1971	5 3/8	Department Equipment Loan (Schools)	300,000		Dec. 1, 1972-76	60,000
April 15, 1970	Dec. 1, 1971	5 3/8	Department Equipment Loan (Schools)	1,500,000		Dec. 1, 1972-76	300,000
Jan. 22, 1969	Dec. 1, 1971	5 3/8	Department Equipment Loan (Schools)	1,700,000		Dec. 1, 1972-76	340,000
Sept. 11, 1968	Dec. 1, 1971	5 3/8	Remodeling, Reconstruction or Extraordinary Repairs to Public Buildings (Police)	760,000		Dec. 1, 1972-73	80,000
Sept. 11, 1968	Dec. 1, 1971	5 3/8	Remodeling, Reconstruction or Extraordinary Repairs to Public Buildings (Jail)	35,000		Dec. 1, 1974-81	75,000
Dec. 5, 1970	Dec. 1, 1971	5 3/8	Remodeling, Reconstruction or Extraordinary Repairs to Public Buildings (Schools)	800,000		Dec. 1, 1972-78	5,000
July 8, 1969	Dec. 1, 1971	5 3/8	Remodeling, Reconstruction or Extraordinary Repairs to Public Buildings (Schools)	800,000		Dec. 1, 1972-81	80,000
April 15, 1970	Dec. 1, 1971	5 3/8	Remodeling, Reconstruction or Extraordinary Repairs to Public Buildings	1,200,000		Dec. 1, 1972-81	120,000
April 14, 1971	Dec. 1, 1971	5 3/8	Public Ways, Construction of	3,200,000		Dec. 1, 1972-81	320,000
June 30, 1966	Dec. 1, 1971	5 3/8	Construction of Buildings, Acquisition of Land, etc., (Library, Court House, Police, etc.)	1,000,000		Dec. 1, 1972-81	100,000
June 4, 1969	Dec. 1, 1971	5 3/8	Construction of Buildings, Acquisition of Land, etc., (Parks and Recreation)	165,000		Dec. 1, 1972-84	10,000
April 23, 1969	Dec. 1, 1971	5 3/8	Bridges, Construction of	1,155,000		Dec. 1, 1985-91	5,000
Jan. 22, 1969	Dec. 1, 1971	5 3/8	Acquiring Land for Public Parks and Playgrounds	190,000		Dec. 1, 1972-82	60,000
Sept. 11, 1968	Dec. 1, 1971	5 3/8	Remodeling, Reconstruction or Extraordinary Repairs to Public Buildings (Health and Hospitals)	75,000		Dec. 1, 1983-91	55,000
April 14, 1971	Dec. 1, 1971	5 3/8	Water Mains Loan	400,000		Dec. 1, 1972-91	50,000
April 15, 1970	Dec. 1, 1971	5 3/8	Water Mains Loan	500,000		Dec. 1, 1972-89	10,000
April 23, 1969	Dec. 1, 1971	5 3/8	Capital Improvement Loan, Act of 1966 (Parks and Recreation)	40,000		Dec. 1, 1990-91	5,000
Sept. 25, 1970	Dec. 1, 1971	5 3/8	Capital Improvement Loan, Act of 1966 (Penal Institutions)	50,000		Dec. 1, 1972-76	10,000
Dec. 21, 1967	Dec. 1, 1971	5 3/8	Capital Improvement Loan, Act of 1966 (Schools)	1,000,000		Dec. 1, 1977-81	30,000
April 26, 1967	Dec. 1, 1971	5 3/8	Capital Improvement Loan, Act of 1966 (Fire)	450,000		Dec. 1, 1977-86	25,000
April 15, 1970	Dec. 1, 1971	5 3/8	Capital Improvement Loan, Act of 1966 (Parks and Recreation)	500,000		Dec. 1, 1982-86	30,000
April 23, 1969	Dec. 1, 1971	5 3/8	Capital Improvement Loan, Act of 1966 (Police)	500,000		Dec. 1, 1972-79	5,000
April 15, 1970	Dec. 1, 1971	5 3/8	Capital Improvement Loan, Act of 1966 (Real Property, Police, Library)	800,000		Dec. 1, 1972-81	5,000
April 26, 1967	Dec. 1, 1971	5 3/8	Capital Improvement Loan, Act of 1966 (Parks and Recreation)	1,060,000		Dec. 1, 1972-91	25,000
Feb. 25, 1970	Dec. 1, 1971	5 3/8	Capital Improvement Loan, Act of 1966 (Schools)	1,500,000		Dec. 1, 1972-83	55,000
April 17, 1968	Dec. 1, 1971	5 3/8	Capital Improvement Loan, Act of 1966 (Health and Hospitals)	4,400,000		Dec. 1, 1984-91	50,000
May 12, 1971	Dec. 1, 1971	5 3/8	Urban Redevelopment Loan (Government Center)	200,000		Dec. 1, 1972-91	75,000
Jan. 13, 1971	Dec. 1, 1971	5 3/8	Urban Redevelopment Loan (Relocation Payment Loan)	300,000		Dec. 1, 1972-91	220,000
Aug. 21, 1964	Dec. 1, 1971	5 3/8	Urban Redevelopment Loan (Waterfront)	500,000		Dec. 1, 1972-91	10,000
Jan. 11, 1965	Dec. 1, 1971	5 3/8	Urban Redevelopment Loan (Charlestown)	800,000		Dec. 1, 1972-91	15,000
June 23, 1971	Dec. 1, 1971	5 3/8	Urban Redevelopment Loan (South End)	1,100,000		Dec. 1, 1972-91	25,000
Jan. 14, 1969	Dec. 1, 1971	5 3/8	Urban Redevelopment Loan (South Cove)	1,800,000		Dec. 1, 1972-91	40,000
May 14, 1969	Dec. 1, 1971	5 3/8	Urban Redevelopment Loan (South Station)	1,800,000		Dec. 1, 1972-91	55,000
June 30, 1966	Dec. 1, 1971	5 3/8	City of Boston, Parking Facilities Loan, Act of 1964	2,000,000		Dec. 1, 1972-91	90,000
Nov. 21, 1963	Dec. 1, 1971	5 3/8	City of Boston, School Project Loan, Act of 1948	4,000,000		Dec. 1, 1972-91	100,000
Jan. 12, 1966	Dec. 1, 1971	5 3/8	City of Boston, School Project Loan, Act of 1948	14,000,000		Dec. 1, 1972-91	200,000
							700,000

EXHIBIT E-6
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Funded Debt Payable
December 31, 1971

YEAR	SERIAL BONDS	SINKING FUND BONDS		Grand Total
	City	Rapid Transit	Total Sinking Funds	
1972	\$22,349,000 00	\$3,570,000 00	\$3,570,000 00	\$25,919,000 00
1973	21,224,000 00	2,207,000 00	2,207,000 00	23,431,000 00
1974	20,214,000 00	1,102,000 00	1,102,000 00	21,316,000 00
1975	19,353,000 00	1,010,000 00	1,010,000 00	20,363,000 00
1976	18,380,000 00	3,215,000 00	3,215,000 00	21,595,000 00
1977	16,655,000 00	1,460,000 00	1,460,000 00	18,115,000 00
1978	15,135,000 00	70,000 00	70,000 00	15,205,000 00
1979	12,380,000 00			12,380,000 00
1980	11,675,000 00	105,000 00	105,000 00	11,780,000 00
1981	10,635,000 00	300,000 00	300,000 00	10,935,000 00
1982	9,845,000 00	565,000 00	565,000 00	10,410,000 00
1983	9,745,000 00	910,000 00	910,000 00	10,655,000 00
1984	9,545,000 00	155,000 00	155,000 00	9,700,000 00
1985	9,355,000 00	500,000 00	500,000 00	9,855,000 00
1986	9,180,000 00	560,000 00	560,000 00	9,740,000 00
1987	8,755,000 00	115,000 00	115,000 00	8,870,000 00
1988	8,285,000 00			8,285,000 00
1989	7,850,000 00			7,850,000 00
1990	7,190,000 00	83,500 00	83,500 00	7,273,500 00
1991	5,550,000 00	20,000 00	20,000 00	5,570,000 00
1992	2,355,000 00	1,870,000 00	1,870,000 00	4,225,000 00
1993	2,205,000 00	3,000,000 00	3,000,000 00	5,205,000 00
1994	1,940,000 00	2,500,000 00	2,500,000 00	4,440,000 00
1995	1,150,000 00	20,000 00	20,000 00	1,170,000 00
1996	1,015,000 00			1,015,000 00
1997	885,000 00			885,000 00
1998	560,000 00			560,000 00
1999	475,000 00			475,000 00
Totals	\$264,185,000 00	\$23,337,500 00	\$23,337,500 00	\$287,522,500 00

EXHIBIT E-7

City of Boston and County of Suffolk

DEBT AND INTEREST PAYABLE FROM TAX LEVIES

December 31, 1971

YEAR	CITY	WATER	INTEREST	TOTAL
1972	\$22,094,000 00	\$255,000 00	\$13,684,867 50	\$36,033,867 50
1973	20,969,000 00	255,000 00	12,621,816 25	33,845,816 25
1974	19,959,000 00	255,000 00	11,602,640 00	31,816,640 00
1975	19,103,000 00	250,000 00	10,616,455 00	29,969,455 00
1976	18,130,000 00	250,000 00	9,666,750 00	28,046,750 00
1977	16,445,000 00	210,000 00	8,755,812 50	25,410,812 50
1978	14,960,000 00	175,000 00	7,927,407 50	23,062,407 50
1979	12,205,000 00	175,000 00	7,170,610 00	19,550,610 00
1980	11,500,000 00	175,000 00	6,195,983 75	18,170,983 75
1981	10,460,000 00	175,000 00	5,863,325 00	16,498,325 00
1982	9,675,000 00	170,000 00	5,290,432 50	15,135,432 50
1983	9,575,000 00	170,000 00	4,758,060 00	14,503,060 00
1984	9,395,000 00	150,000 00	4,228,877 50	13,773,877 50
1985	9,250,000 00	105,000 00	3,706,597 50	13,061,597 50
1986	9,075,000 00	105,000 00	3,193,045 00	12,373,045 00
1987	8,705,000 00	50,000 00	2,685,750 00	11,440,750 00
1988	8,235,000 00	50,000 00	2,198,020 00	10,483,020 00
1989	7,800,000 00	50,000 00	1,731,165 00	9,581,165 00
1990	7,440,000 00	50,000 00	1,283,472 50	8,773,472 50
1991	5,550,000 00		860,102 50	6,410,102 50
1992	2,355,000 00		556,592 50	2,911,592 50
1993	2,205,000 00		437,505 00	2,642,505 00
1994	1,940,000 00		325,030 00	2,265,030 00
1995	1,150,000 00		231,075 00	1,381,075 00
1996	1,015,000 00		170,642 50	1,185,642 50
1997	885,000 00		115,272 50	1,000,272 50
1998	560,000 00		65,752 50	625,752 50
1999	475,000 00		30,857 50	505,857 50
Totals	\$261,110,000 00	\$3,075,000 00	\$126,273,917 50	\$390,458,917 50

EXHIBIT E-8

City of Boston and County of Suffolk

DEBT AND INTEREST PAYABLE FROM SINKING FUNDS

December 31, 1971

YEAR																DEBT	INTEREST	TOTAL
972	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	\$3,570,000 00	\$745,821 24	\$4,315,821 24
973	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	2,207,000 00	621,868 76	2,828,868 76
974	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	1,102,000 00	544,401 26	1,646,401 26
975	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	1,010,000 00	512,441 26	1,522,441 26
976	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	3,215,000 00	448,816 26	3,663,816 26
977	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	1,460,000 00	333,066 26	1,793,066 26
978	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	70,000 00	289,016 26	359,016 26
979	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.		286,041 26	286,041 26
980	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	105,000 00	286,041 26	391,041 26
981	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	300,000 00	279,878 76	579,878 76
982	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	565,000 00	273,966 26	838,966 26
983	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	910,000 00	254,191 26	1,164,191 26
984	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	155,000 00	235,416 26	390,416 26
985	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	500,000 00	231,191 26	731,191 26
986	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	560,000 00	213,816 26	773,816 26
987	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	115,000 00	206,516 26	321,516 26
988	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.		203,478 76	203,478 76
989	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.		203,478 76	203,478 76
990	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	83,500 00	203,478 76	286,978 76
991	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	20,000 00	201,600 00	221,600 00
992	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	1,870,000 00	179,925 00	2,049,925 00
993	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	3,000,000 00	140,762 50	3,140,762 50
994	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	2,500,000 00	37,950 00	2,537,950 00
995	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	20,000 00	450 00	20,450 00
Totals																\$23,337,500 00	\$6,933,613 92	\$30,271,113 92

SCHEDULE E-1
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Changes in Gross and Net Funded Debt
Fiscal Year Ended December 31, 1971
GROSS FUNDED DEBT

	City Debt	Water Debt	Rapid Transit Debt	Total
December 31, 1970	\$209,105,000 00	\$2,365,000 00	\$26,907,500 00	\$238,377,500 00
December 31, 1971	261,110,000 00	3,075,000 00	23,337,500 00	287,522,500 00
Increase	\$52,005,000 00	\$710,000 00	\$3,570,000 00*	\$49,145,000 00

*Decrease

NET FUNDED DEBT

	City Debt	Water Debt	Rapid Transit Debt	Total
December 31, 1970	\$208,823,558 92	\$2,365,000 00	—	\$211,188,558 92
December 31, 1971	260,918,201 61	3,075,000 00	—	263,993,201 61
Increase	\$52,094,642 69	\$710,000 00	—	\$52,804,642 69

SCHEDULE E-2

City of Boston and County of Suffolk

DEBT AND SINKING FUNDS

Summary of the Objects for Which the Outstanding Funded Debt Was Issued

Fiscal Year Ended December 31, 1971

CITY DEBT

	Outstanding January 1, 1971	Issued in 1971	Matured or Canceled in 1971	Outstanding December 31, 1971
Bridges: Miscellaneous	\$3,570,000 00	\$1,000,000 00	\$415,000 00	\$4,155,000 00
City of Boston Funded Loan	17,500,000 00		2,250,000 00	15,250,000 00
Miscellaneous:				
City of Boston Parking Facilities	10,070,000 00	2,000,000 00	895,000 00	11,175,000 00
Acquiring Park Land	300,000 00	190,000 00	15,000 00	475,000 00
Automatic Traffic Control Signals Loan	245,000 00		25,000 00	220,000 00
Department Equipment	4,415,000 00	3,500,000 00	1,255,000 00	6,660,000 00
Extraordinary Repairs	11,930,000 00	6,070,000 00	1,945,000 00	16,055,000 00
Long Island Viaduct	80,000 00		80,000 00	—
Urban Redevelopment	34,000,000 00	9,500,000 00	1,925,000 00	41,575,000 00
Municipal Auditorium	4,435,000 00		185,000 00	4,250,000 00
Municipal Relief	2,700,000 00		2,700,000 00	—
New City Hall	20,860,000 00		840,000 00	20,020,000 00
Public Buildings, Exclusive of Schoolhouses	38,195,000 00	21,120,000 00	2,185,000 00	57,130,000 00
Schoolhouses and Sites	28,345,000 00	30,500,000 00	1,910,000 00	56,935,000 00
Sewers: Miscellaneous	9,260,000 00		774,000 00	8,486,000 00
Streets:				
Public Ways, Construction of	18,300,000 00	1,000,000 00	2,785,000 00	16,515,000 00
Sidewalks	1,150,000 00	1,400,000 00	300,000 00	2,250,000 00
Water: Miscellaneous	2,365,000 00	900,000 00	190,000 00	3,075,000 00
Rapid Transit Debt:				
Hyde Park Street Railway	15,000 00			15,000 00
Arlington Station	418,000 00		385,000 00	33,000 00
Boston Tunnel and Subway	45,000 00			45,000 00
Boylston Street Subway, Acts of 1911	116,500 00			116,500 00
Boylston Street Subway, Acts of 1930	5,015,000 00			5,015,000 00
Cambridge Connection	73,000 00		35,000 00	38,000 00
Dorchester Rapid Transit	10,375,000 00		3,000,000 00	7,375,000 00
Dorchester Tunnel	355,000 00		150,000 00	205,000 00
East Boston Tunnel Alterations	35,000 00			35,000 00
East Boston Tunnel Alterations, Acts of 1924	210,000 00			210,000 00
East Boston Tunnel Extension	10,000 00			10,000 00
Huntington Avenue Subway	750,000 00			750,000 00
Huntington Avenue Subway Extension	1,975,000 00			1,975,000 00
Rapid Transit Facilities, East Boston District, Extension of	5,950,000 00			5,950,000 00
Rapid Transit Loan, Subway Tunnel and Rapid Transit Alterations	1,250,000 00			1,250,000 00
Tremont Street Subway Alterations	315,000 00			315,000 00
Gross Funded Debt	\$234,627,500 00	\$77,180,000 00	\$24,244,000 00	\$287,563,500 00

SCHEDULE E-3—City of Boston and County of Suffolk

DEBT AND SINKING FUNDS

Loans Authorized but Not Issued, December 31, 1971

DATES OF ORDERS	OBJECT	INSIDE		OUTSIDE	
		OF DEBT	LIMIT	OF DEBT	LIMIT
July 31, 1956	Off-Street Parking Facilities			\$475,000	00
Aug. 20, 1957	Urban Redevelopment Loan (Sect. 26 C.C. of Ch. 121) (West End)			500,000	00
Sept. 11, 1964	Urban Redevelopment Loan (Sect. 26 C.C. of Ch. 121) (Waterfront)			2,500,000	00
Feb. 2, 1966	Construction of School Buildings, Acquisition of Land, and Original Equipment and Furnishings Thereof			5,000,000	00
July 21, 1966	Off-Street Parking Facilities			750,000	00
May 17, 1967	Planning, Designing and Acquiring Land for Construction and Original Equipment of Structures and Facilities (Fire Department)			500,000	00
June 26, 1967	Urban Redevelopment, Washington Park Project			425,000	00
May 8, 1968	Construction and Laying Aqueducts and Water Mains			300,000	00
Nov. 27, 1968	School—Franklin and Boylston—Essex Urban Renewal Projects			3,107,000	00
Feb. 4, 1969	South Cove Urban Renewal Project			1,394,000	00
May 14, 1969	Sewerage Works	\$300,000	00		
May 14, 1969	Bridges, Construction of	500,000	00		
May 14, 1969	Planning, Designing and Acquiring Land for Construction and Original Equipment of Structures and Facilities (Police Department)			1,300,000	00
May 14, 1969	Planning, Designing and Acquiring Land for Construction and Original Equipment of Structures and Facilities (Library Department)			2,200,000	00
May 14, 1969	Planning, Designing and Acquiring Land for Construction and Original Equipment of Structures and Facilities (Public Works Department)			300,000	00
May 14, 1969	Remodeling, Reconstruction of, or Making Extraordinary Repairs to Suffolk County Court House	225,000	00		
June 4, 1969	South Station Urban Renewal			2,703,000	00
June 25, 1969	St. Botolph Street Elderly Housing Urban Renewal Project			390,000	00
July 29, 1969	Remodeling, Reconstruction of, or Making Extraordinary Repairs to City Hall Annex	1,000,000	00		
Jan. 26, 1970	Planning, Designing and Acquiring Land for Construction and Original Equipment of Structures and Facilities (Hospital Department)			25,000,000	00
Mar. 18, 1970	Planning, Designing and Acquiring Land for Construction and Original Equipment of Structures and Facilities (School Department)			8,500,000	00
Mar. 18, 1970	School Project Loan, Chapter 645, Acts of 1948			52,000,000	00
May 6, 1970	Remodeling, Reconstruction of, or Making Extraordinary Repairs to Public Buildings	2,400,000	00		
May 6, 1970	Planning, Designing and Acquiring Land for Construction and Original Equipment of Structures and Facilities (Fire Department)			2,500,000	00
May 6, 1970	Planning, Designing and Acquiring Land for Construction and Original Equipment of Structures and Facilities (Parks and Recreation Department)			4,500,000	00
May 6, 1970	Planning, Designing and Acquiring Land for Construction and Original Equipment of Structures and Facilities (Real Property, Police, and Library Departments)			200,000	00
May 6, 1970	Planning, Designing and Acquiring Land for Construction and Original Equipment of Structures and Facilities (City Garage)			3,000,000	00
May 6, 1970	Planning, Designing and Acquiring Land for Construction and Original Equipment of Structures and Facilities (Police Department)			1,000,000	00
July 13, 1970	North Harvard Street Urban Renewal Plan			3,900	00
Oct. 16, 1970	Planning, Designing and Acquiring Land for Construction and Original Equipping of Structures and Facilities (Penal Institutions Department)			450,000	00
Nov. 13, 1970	Summer Street Public Housing Urban Renewal Project in East Boston District			100,000	00
Dec. 26, 1970	Remodeling, Reconstruction and Making Extraordinary Repairs to Buildings Owned by the City	700,000	00		
Feb. 3, 1971	Boston Redevelopment Authority — Relocation Payments			600,000	00
May 5, 1971	Public Ways, Construction of	4,000,000	00		
May 5, 1971	Sidewalks, Construction of	300,000	00		
May 5, 1971	Laying and Relaying Water Mains			350,000	00
May 5, 1971	Planning, Designing and Acquiring Land for Construction and Original Equipping of Structures and Facilities (Health and Hospitals Department)			200,000	00
May 5, 1971	Planning, Designing and Acquiring Land for Construction and Original Equipping of Structures and Facilities (Health and Hospitals Department)			15,000,000	00
May 5, 1971	Planning, Designing and Acquiring Land for Construction and Original Equipment of Structures and Facilities (Parks and Recreation Department)			900,000	00
May 5, 1971	Sewerage Works	2,600,000	00		
June 2, 1971	Urban Redevelopment, Washington Park			2,000,000	00
June 2, 1971	Urban Redevelopment, Government Center			1,800,000	00
June 30, 1971	Urban Redevelopment, Downtown Waterfront—Faneuil Hall			4,000,000	00
July 14, 1971	Departmental Equipment — Schools	300,000	00		
July 14, 1971	South End Urban Renewal Project			3,900,000	00
		<u>\$12,325,000</u>	<u>00</u>	<u>\$152,847,900</u>	<u>00</u>
Inside debt limit		\$12,325,000	00		
Outside debt limit		152,847,900	00		
		<u>\$165,172,900</u>	<u>00</u>		

SCHEDULE E-4

City of Boston and County of Suffolk

DEBT AND SINKING FUNDS

Analysis of Changes in Sinking Fund

Fiscal Year Ended December 31, 1971

Sinking Funds, December 31, 1970.....			\$27,204,842 29
Increase in Sinking Funds:			
Betterments, Assessments, etc.....		\$286,888 41	
Discounts on Investments Purchased.....		224 00	287,112 41
			\$27,491,954 70
Decrease of Sinking Funds:			
City Treasurer:			
Redemption of Serial Debt.....	\$281,441 08		
Redemption of Sinking Fund Debt.....	3,570,000 00		
Interest on Rapid Transit Debt.....	95,526 50	\$3,946,967 58	
Premium on Investments Purchased.....		185 00	3,947,152 58
Sinking Funds, December 31, 1971.....			\$23,544,802 12

SECTION F
TRUST FUNDS

EXHIBIT F-1
City of Boston and County of Suffolk
BALANCE SHEET — TRUST FUNDS
December 31, 1971

ASSETS

Cash:		
Under control of Treasurer	\$715,069 96	
In custody of Treasurer	5,613,124 11	
		\$6,328,194 07
Accounts Receivable:		
George R. White Fund Income, Rents		18,923 04
Investments		221,702,442 91
Total Assets		<u>\$228,049,560 02</u>

LIABILITIES AND RESERVES

Appropriation Balances	\$715,069 96	
Revenues Available when Collected		18,923 04
Reserved Accounts:		
Retirement Board Funds	\$4,154,440 98	
Teachers' Retirement Fund	46,672 24	
Franklin Fund	2,418 38	
Balances held for Investment	1,409,592 51	
		5,613,124 11
Trust Funds		221,702,442 91
Total Liabilities and Reserves		<u>\$228,049,560 02</u>

SCHEDULE F-1

City of Boston and County of Suffolk

TRUST FUNDS

Reflected in Accounts of City Auditor

Changes in Appropriation Balances

Fiscal Year Ended December 31, 1971

	Balances From 1970	Income and Credits	Expenditures	Balances To 1972
Boston Sanatorium:				
Susan H. Leeds Bequest, Income	\$822 61	\$514 78	\$279 35	\$1,058 04
Gifts for Current Use	251 06			251 06
Gold Medal Funds:				
Fitzgerald Firemen's Gold Medal Fund, Income	87 05	25 00	61 15	50 90
J. Harleston Parker Medal Fund, Income	195 78	88 88		284 66
Walter Scott Medal for Valor Fund, Income	355 51	192 32	60 96	486 87
Patrick J. Kennedy Medal of Honor Fund, Income	296 01	91 17	73 50	313 68
Hospital Department:				
Smith Fund, Income	4,353 93			4,353 93
Trust Funds, Income	27,639 95		17,974 25	9,665 70
A. Shuman Memorial Fund for Care of Con- valescent Men Patients at the Boston City Hospital, Income		1,488 69	1,488 69	
Samuel Hirshberg Fund, Income	1,028 58	130 00		1,158 58
Library Department:				
Trust Funds, Income	31,150 27	128,036 30	101,134 52	58,052 05
James L. Whitney Bibliographical Account, Income	4,123 71		1,300 88	2,822 83
Gifts for Current Use	1,512 36	24,279 45	24,602 84	1,188 97
Parks and Recreation Department:				
Cemetery Trust Funds, Income	92,552 91*	95,489 31		95,489 31
Mary P. C. Cummings Trust Fund, Income	57,585 66	9,108 23	6,473 71	60,220 18
Foss Flag Fund, Income	2,598 24	105 84		2,704 08
Boston Common Tree Fund, Income	4,023 16	337 16		4,360 32
Beacon Street Tree Planting Fund	169 16			169 16
Randidge Trust Fund, Income	8,935 79	2,763 30		11,699 09
Gifts for Immediate Use	625 00			625 00
Police Department:				
Police Charitable Fund, Income	91,435 52	9,500 53	1,678 87	99,257 18
Real Property Department:				
Old State House Repair Fund, Income	3,051 45	181 70		3,233 15
Gifts for Immediate Use	6 00			6 00
Welfare Department:				
Sophie M. Friedman Fund, Income	265 86	263 04		528 90
School Committee:				
Anna Judson George Scholarship for Excellence in English Fund, Income	72	85 82		86 54
Bowdoin Dorchester School Fund, Income	1,809 89	280 48	2,090 37	
Costello C. Converse School Fund, Income	4,494 43	174 20		4,668 63
Eastburn School Fund, Income	5,401 61	439 95		5,841 56
Elvira Bush Smith Fund, Income	464 79	26 38		491 17
Franklin Medal Fund, Income	593 54	238 82	238 82	593 54
Gibson School Fund, Income	9,217 45	4,731 43	11,391 44	2,557 44
Alice Gertrude and Anna Adele Maguire School Fund, Income	426 77	26 46		453 23

SCHEDULE F-1
City of Boston and County of Suffolk
TRUST FUNDS
Reflected in Accounts of City Auditor
Changes in Appropriation Balances
Fiscal Year Ended December 31, 1971

	Balances from 1970	Income and Credits	Expenditures	Balances to 1972
School Committee, Continued:				
Horace Mann School Fund, Income	\$2,301 04	\$422 62	\$90 00	\$2,633 66
Persis P. Drake School Fund, Income	1,193 69	89 46		1,283 15
Samuel G. Davis School Fund, Income	33,332 11	4,684 85	1,610 00	36,406 96
Peter P. F. DeGrand School Fund, Income	6,671 97	1,621 72	3,293 46	5,000 23
School Children's Special Gift Fund	927 45			927 45
Sears-Roebuck Foundation for Scholarships	200 00			200 00
Mary Fifield King Bequest	604 00			604 00
Teachers' Waterston Fund, Income	3,660 96	303 88		3,964 84
Theobald A. Lynch School Fund, Income	611 41	38 76		650 17
Harriet E. Ells Scholarship Fund	1,267 26	533 96	200 00	1,601 22
Theodore Burpee Remick Brighton High School Library Fund	1,000 00			1,000 00
Unclassified:				
George Robert White Fund, Income		82,144 82	82,144 82	
State-Boston Retirement System Expense Fund		311,537 61	311,537 61	
Michael F. Cahill Fund, Income		4,500 00	4,500 00	
Copenhagen Fund, Income	11,729 14	300 00		12,029 14
Franklin Technical Institute		628,856 36	628,856 36	
Phillips Street Fund, Income	1,981 70	819 58	589 05	2,212 23
George T. Angell Memorial Plaza, Post Office Sq	160 62			160 62
Employees' Group Insurance Trust Fund	821,472 80†	313,413 31	319,965 00	269,924 54
Lucy Bullman Fund	3,800 00			3,800 00
Totals	\$1,246,388 92	\$1,627,866 17	\$1,521,635 65	\$715,069 96
*Balance from 1970 Transferred to Cemetery Division	92,552 91			
†Transferred to General Revenue Funds	544,996 57			
Totals — Trust Funds	\$608,839 44	\$1,627,866 17	\$1,521,635 65	\$715,069 96

SECTION G

**MISCELLANEOUS SCHEDULES, CHARTS AND
STATISTICAL FACTS**

SCHEDULE G-1

City of Boston and County of Suffolk

APPROPRIATIONS AND WARRANTS FOR THE FINANCIAL YEAR 1971

APPROPRIATIONS

City Departments		\$197,715,047 69
Courts and County Offices		18,248,836 04
School Committee		95,701,109 00
Debt Requirements:		
City Purposes	\$26,205,933 97	
School Purposes	8,660,951 25	
		34,866,885 22
Contributory Pension Systems:		
State-Boston Retirement System	\$20,113,676 00	
Workmen's Compensation Credit	6,984 82	
		20,120,660 82
State Assessments:		
Health Insurance Retirees' Program	\$430,799 98	
Metropolitan Area Planning Council	—	
Metropolitan Air Pollution District	—	
Motor Vehicle Excise Tax Bills	33,423 60	
Shellfish Purification	21,284 10	
State Examination of Retirement System	24,798 60	
		510,306 28
Metropolitan District Assessments		4,350,238 14
Massachusetts Bay Transit Authority Assessments:		
Operating Deficit		24,939,965 06
Abatements in Excess of Overlay:		
Levies of 1969 and Prior		6,037,075 90
Overlay Reserved for Abatements — 1971		13,989,371 62
Deficit Appropriations:		
Sewer Use Receipts	\$2,949,901 78	
Water Service Receipts	2,264,062 04	
State Assessments — Net Underestimate	494,094 38	
		5,708,058 20
		<u>\$422,187,553 97</u>

SCHEDULE G-1

City of Boston and County of Suffolk

APPROPRIATIONS AND WARRANTS FOR THE FINANCIAL YEAR 1971

REVENUES

Departmental Revenues:

City	\$55,097,096 12	
County	5,004,764 22	
Schools	1,177,264 11	
		<u>\$61,279,124 45</u>

Revenues from State:

Departmental Reimbursements	\$9,204,703 16	
Corporation Tax	789,374 57	
State Owned Lands and Government Center	638,114 63	
Urban Redevelopment Corporation Excise	3,497,119 02	
Reimbursement, Pupils Transportation	450,000 00	
State Apportionment, Acts of 1963, Chapter 660	5,786,650 73	
School Aid, Chapter 70	28,352,964 03	
School Aid, Chapters 69 and 71	2,546,442 00	
		<u>51,265,368 14</u>

Motor Vehicle Excise Tax	9,787,092 65	
Appropriations from Surplus	6,097,918 73	
Real Estate and Personal Property Taxes	293,753,050 00	
		<u>\$422,187,553 97</u>

Total Appropriation (Excluding Overlay)		\$408,198,182 35
Less: Estimated Revenues	\$122,331,585 24	
Appropriations from Surplus	6,097,918 73	
		<u>128,429,503 97</u>

Net Requirements before Overlay		\$279,768,678 38
Overlay Reserved for Abatements — 1971		13,989,371 62

Amount to be Raised by Taxation		<u>\$293,758,050 00</u>
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Assessed Valuations — Real Estate and Personal Property		<u>\$1,681,500,000 00</u>
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Tax Rate		<u>\$174 70</u>
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SCHEDULE G-2
City of Boston and County of Suffolk
VALUATIONS, NET DEBT, APPROPRIATION ORDERS, TAX WARRANTS
AND TAX RATES 1913-1971

YEAR	*Valuations	Net Funded Debt December 31	Appropriation Orders	Assessors' Tax Warrants	Tax Rates
1913	\$1,520,974,500	\$79,648,819 33	\$27,186,393 69	\$26,646,516 22	\$17 20
1914	1,541,222,300	82,336,373 03	27,727,040 89	27,521,772 64	17 50
1915	1,566,397,300	84,802,669 88	28,402,435 28	28,728,299 69	18 00
1916	1,608,707,979	85,495,705 19	29,672,490 06	29,224,719 48	17 80
1917	1,467,166,143	85,127,030 00	31,197,173 15	26,411,136 37	17 70
1918	1,498,131,804	82,963,930 99	35,474,597 25	32,246,712 90	21 20
1919	1,528,153,778	81,123,705 58	36,363,599 56	36,559,115 35	23 60
1920	1,572,458,780	79,079,386 40	44,571,978 50	38,979,003 54	24 10
1921	1,595,736,943	80,754,428 93	46,501,910 74	40,424,784 26	24 70
1922	1,677,861,774	81,040,918 75	47,935,432 14	42,200,307 45	24 70
1923	1,714,104,300	82,116,229 86	48,015,899 67	43,565,464 48	24 70
1924	1,808,705,398	83,657,477 21	52,117,948 91	45,090,875 52	24 70
1925	1,862,842,700	91,372,048 68	54,768,613 32	50,292,673 19	26 70
1926	1,898,054,900	96,073,304 56	65,007,995 58	60,922,148 04	31 80
1927	1,928,821,700	97,193,799 54	63,197,901 22	58,563,263 56	30 00
1928	1,943,775,400	100,876,487 91	64,691,833 07	56,682,696 70	28 80
1929	1,953,231,000	102,176,784 81	66,961,759 84	56,804,927 82	28 00
1930	1,972,148,200	110,497,160 82	72,138,601 47	60,756,789 84	30 80
1931	1,958,010,000	119,354,187 52	74,690,305 37	61,677,315 39	31 50
1932	1,890,005,000	126,942,617 46	73,302,194 46	67,103,044 49	35 50
1933	1,780,000,000	135,815,273 15	67,140,855 28	58,491,052 83	32 80
1934	1,683,500,000	134,153,991 57	68,502,702 63	62,457,850 00	37 10
1935	1,650,000,000	134,501,473 19	74,577,042 60	61,050,000 00	37 00
1936	1,620,265,000	133,391,339 81	79,907,625 40	61,621,486 50	38 00
1937	1,590,544,700	130,156,316 50	80,706,811 31	61,554,079 89	38 00
1938	1,550,407,500	132,990,717 41	80,415,042 53	64,031,029 75	41 30
1939	1,524,806,000	131,425,837 22	83,196,365 18	60,839,759 40	39 90
1940	1,483,234,500	127,751,156 15	80,926,778 46	60,219,318 77	40 60
1941	1,460,782,900	124,079,290 27	78,999,132 79	57,847,002 84	39 60
1942	1,466,138,400	118,747,308 83	79,299,482 45	60,111,674 40	41 00
1943	1,445,668,300	110,210,057 60	75,088,767 33	59,272,400 30	41 00
1944	1,442,008,400	102,108,695 10	76,649,719 80	58,043,483 16	39 90
1945	1,479,172,000	94,719,070 95	81,198,847 47	62,864,810 00	42 50
1946	1,536,385,600	93,230,668 13	84,761,892 78	64,528,195 20	42 00
1947	1,558,610,900	95,764,822 64	95,863,337 00	72,996,380 85	46 50
1948	1,581,994,000	98,950,857 65	112,888,728 85	84,994,895 60	53 40
1949	1,601,431,500	75,442,435 93	131,512,358 58	91,471,759 20	56 80
1950	1,567,500,000	74,538,298 17	130,369,600 57	99,260,616 00	63 00
1951	1,570,760,000	71,386,068 99	136,045,000 28	99,143,722 00	62 80
1952	1,573,516,000	68,538,108 97	145,988,047 94	105,110,868 80	66 80
1953	1,565,666,000	65,362,082 96	150,639,250 81	110,692,586 20	70 70
1954	1,566,676,000	63,584,472 15	151,576,685 33	109,353,984 80	69 80
1955	1,541,500,000	60,617,223 61	159,994,666 49	107,596,700 00	68 80
1956	1,517,808,000	58,652,208 13	172,370,328 06	119,451,489 60	78 70
1957	1,491,770,000	70,832,868 95	175,764,177 93	128,292,220 00	86 00
1958	1,475,608,000	111,588,963 38	180,546,184 97	137,231,544 00	93 00
1959	1,462,569,000	103,413,775 81	195,780,684 46	148,011,982 80	101 20
1960	1,465,525,100	101,016,708 28	195,712,142 80	147,578,377 57	100 70
1961	1,467,906,900	96,618,165 71	200,921,860 97	147,671,434 14	100 60
1962	1,455,879,900	94,690,775 93	200,064,564 53	145,296,814 02	99 80
1963	1,445,000,000	94,993,030 40	204,796,596 84	138,720,000 00	96 00
1964	1,460,000,000	108,916,200 87	228,283,516 71	145,708,000 00	99 80
1965	1,490,000,000	111,054,863 89	239,143,392 63	171,350,000 00	115 00
1966	1,507,495,500	117,791,418 34	257,619,033 33	152,257,500 00	101 00
1967	1,531,000,000	142,190,169 82	295,658,007 10	180,351,800 00	117 80
1968	1,572,000,000	157,396,263 90	317,013,353 72	203,102,400 00	129 20
1969	1,599,000,000	175,752,949 91	330,840,036 10	230,895,600 00	144 40
1970	1,617,000,000	211,188,558 92	370,351,304 52	253,545,600 00	156 80
1971	1,681,500,000	263,993,201 61	422,187,553 97	293,758,050 00	174 70

* 1913 to 1934, inclusive, April 1; 1935 to 1971, inclusive, January 1

City of Boston and County of Suffolk
SUMMARY OF TAX COLLECTIONS, 1944-1971
Gross Collections before Refunds or Adjustments

YEAR	Current Year's Levy	Prior Year's Levy	All Other Prior Years' Levies and Paid in Advance	Total Collection
1944	\$51,783,637 68	\$3,860,457 39	\$485,211 80	\$56,129,306 87
1945	56,889,304 21	3,231,667 78	357,576 26	60,478,548 25
1946	58,706,174 17	3,499,356 42	2,093,793 07	64,299,323 66
1947	66,932,016 67	3,461,746 83	1,882,674 65	72,276,438 15
1948	76,902,059 39	3,528,901 04	2,356,244 98	82,787,205 41
1949	82,891,972 37	4,185,050 21	234,864 19	87,311,886 77
1950	90,166,185 62	3,507,993 87	341,924 52	94,016,104 01
1951	90,708,834 67	5,739,074 23	407,158 11	96,855,067 01
1952	96,882,799 93	4,492,357 11	400,343 01	101,775,500 05
1953	102,203,004 61	4,506,051 71	516,616 16	107,225,672 48
1954	101,461,062 53	4,071,388 03	615,688 24	106,148,138 80
1955	100,247,974 33	3,800,382 17	552,368 68	104,600,725 18
1956	108,092,498 55	3,594,255 68	651,761 91	112,338,516 14
1957	114,260,116 23	6,801,397 09	507,819 88	121,569,333 20
1958	121,164,702 60	8,858,755 97	607,678 59	130,631,137 16
1959	131,596,786 02	9,632,298 25	785,001 67	142,014,085 94
1960	131,337,918 41	8,631,234 28	1,862,519 57	141,831,672 26
1961	132,469,257 29	7,452,465 47	1,869,334 68	141,791,057 44
1962	131,031,978 86	7,433,323 74	844,511 09	139,309,813 69
1963	126,137,181 84	6,340,273 61	596,512 10	133,073,967 55
1964	131,885,872 41	5,965,401 92	714,475 93	138,565,750 26
1965	154,723,178 81	6,549,431 50	1,212,334 64	162,484,944 95
1966	139,233,370 20	7,172,016 71	811,420 82	147,216,807 73
1967	163,281,387 20	5,998,019 58	788,549 92	170,067,956 70
1968	184,704,092 93	7,031,015 89	155,815 59	191,890,924 41
1969	209,251,047 72	7,380,240 86	94,206 82	216,725,495 40
1970	228,833,815 83	9,077,820 60	5,238,744 73	243,150,381 16
1971	261,377,558 82	9,744,362 93	622,484 02	271,744,405 77

PER CENT COLLECTED, CURRENT AND PRIOR YEARS' LEVIES, 1944-1971

Year Ending December 31	Per Cent Collected, Current Year's Levy	Per Cent Collected, Prior Year's Levy
1944	88.851	93.917
1945	89.719	94.396
1946	90.015	95.238
1947	91.554	95.322
1948	90.459	96.381
1949	90.500	95.293
1950	90.825	94.330
1951	91.482	96.550
1952	91.744	95.934
1953	91.915	95.988
1954	92.324	95.577
1955	92.750	95.782
1956	90.105	96.075
1957	88.767	95.774
1958	88.000	95.649
1959	88.586	94.996
1960	88.735	94.396
1961	89.465	93.769
1962	89.906	94.485
1963	90.650	94.238
1964	90.514	95.230
1965	90.282	94.944
1966	91.446	94.483
1967	90.533	95.385
1968	90.941	94.378
1969	91.189	91.524
1970	90.770	91.368
1971	88.952	97.774

SCHEDULE G-4

**Number of Officials and Employees of City Departments As Reorganized
Under the Provisions of Chapter 8, Ordinances of 1953,
and Chapter 2, Ordinances of 1954,
and County of Suffolk**

	Feb. 1, 1963	Feb. 1, 1964	Feb. 1, 1965	Feb. 1, 1966	Feb. 1, 1967	Feb. 1, 1968	Feb. 1, 1969	Feb. 1, 1970	Feb. 1, 1971	Feb. 1, 1972
Mayor's Office.....	17	16	18	16	16	24	64	41	24	33
Board of Rent Appeal.....	—	—	—	—	—	—	—	—	16	36
Committee for Civic Unity.....	11	12	—	1	1	—	—	—	—	—
Civil Defense Activities.....	11	15	10	9	14	9	15	13	11	10
Bond Allotment Plan.....	8	7	7	5	5	5	2	4	3	2
Commission on Affairs of the Elderly.....	2	—	—	—	—	2	2	1	—	17
Public Celebration Department.....	—	—	—	—	—	2	2	—	—	1
Model Cities Program.....	—	—	—	—	—	5	31	162	259	261
Neighborhood Improvement.....	—	—	—	—	—	—	32	36	59	73
Model Neighborhood Board.....	19	23	29	28	23	31	—	—	—	—
Youth Activities Bureau.....	—	—	25	26	35	57	56	54	59	57
Human Task Force.....	—	—	—	—	—	—	—	28	34	34
Economic Development and Industrial Commission.....	—	—	—	—	—	—	—	10	11	10
Council on Drug Abuse.....	—	—	—	—	—	—	—	2	1	25
Safe Streets Act.....	—	—	—	—	—	—	—	3	42	49
Grove Hall Youth.....	—	—	8	—	—	—	—	—	—	—
Office of Development.....	6	5	6	5	3	1	1	3	1	—
Office of Public Service.....	—	—	—	—	—	—	59	112	119	120
City Council.....	9	9	9	9	9	9	9	9	9	9
City Council Officers and Employees.....	17	26	17	17	18	17	24	18	23	25
Administrative Services Department:										
Director's Office.....	9	8	9	8	8	10	14	19	19	13
Manpower Planning.....	—	—	—	—	—	—	—	—	5	9
Personnel and Budget Division.....	17	12	19	25	30	26	31	32	32	33
Public Service Careers.....	—	—	—	—	—	—	—	—	—	6
Purchasing Division.....	26	26	29	28	28	30	27	30	32	32
Printing Section.....	89	90	84	82	85	80	72	66	73	75
Complaints Division.....	2	2	2	2	2	2	—	—	—	—
Data Processing.....	11	20	19	24	21	16	23	56	56	52
Air Pollution Commission.....	—	—	—	—	—	—	—	4	4	—
Assessing Department.....	115	105	107	105	105	104	105	100	98	110
Auditing Department.....	2	65	60	58	60	61	59	51	52	53
Auditorium Commission.....	2	2	3	7	7	7	8	8	8	8
Boston Retirement Board.....	27	23	23	24	22	23	25	24	26	31
Boston Traffic Department.....	128	131	107	136	148	159	186	191	189	182
Building Department.....	119	117	127	130	149	155	159	151	149	148
Board of Appeal.....	12	8	9	9	9	9	7	8	8	8
Board of Examiners.....	4	4	5	5	5	5	5	5	5	5
City Clerk Department.....	16	15	15	15	15	15	15	15	15	15
Registry Division.....	35	36	37	37	36	37	34	33	37	37
City Record, Publication of.....	1	2	1	1	1	1	3	1	2	1
Election Department.....	39	38	37	37	42	50	43	46	53	52
Emergency Employment Act—Administration.....	7	7	7	7	7	7	7	7	6	8
Finance Commission.....	—	—	—	—	—	—	—	—	—	—
Fire Department.....	2,039	2,034	2,025	2,009	2,058	2,038	2,022	2,073	2,127	2,190
Government Center.....	1	1	1	1	1	1	—	—	—	—
Health and Hospitals, Community Health Services:										
Health Division.....	335	332	333	291	273	—	—	—	—	—
Hospital Department:										
Hospital Division.....	3,171	3,046	3,047	3,157	3,459	3,899	3,799	4,032	4,585	4,459
Sanatorium Division.....	431	420	442	405	389	397	405	405	447	446
Long Island Hospital Division.....	424	416	422	403	381	377	388	430	471	483
Housing Inspection Department:										
Housing Inspection Division.....	—	—	—	72	77	85	81	121	127	184
Weights & Measures Division.....	18	18	18	18	18	18	16	17	16	17
Law Department.....	62	63	61	62	58	59	62	58	67	65
Workmen's Compensation Service.....	—	—	—	6	7	6	6	6	6	6
Library Department.....	846	818	805	791	780	761	817	803	803	783
Licensing Board.....	15	15	16	16	13	17	17	15	14	13
Parks and Recreation Department.....	577	574	576	540	568	578	542	567	571	566
Cemetery Division.....	60	65	60	61	57	53	53	54	53	54
Police Department.....	2,850	2,849	2,855	2,792	2,849	2,697	3,012	3,090	3,984	3,289
Public Facilities Department.....	—	—	—	—	6	43	54	74	39	95
Public Works Department:										
Central Office.....	49	47	41	41	41	42	40	41	41	40
Automotive Division.....	110	111	114	113	123	112	135	157	159	137
Bridge Service.....	74	66	65	57	64	67	64	59	57	56
Highway Service.....	591	585	564	561	532	535	569	551	566	484
Sanitary Service.....	221	212	207	205	231	259	241	213	217	241
Sewer Service.....	110	92	102	102	104	109	120	129	128	111
Survey Division.....	52	49	62	57	54	50	49	53	55	53
Water Service.....	256	226	214	231	236	232	169	213	225	227
Real Property Department:										
Real Property Division.....	15	16	17	17	15	19	17	18	18	17
Buildings Division.....	204	205	211	212	204	211	211	222	220	208
Market Division.....	7	6	6	6	6	5	6	6	5	6
School Buildings Department.....	55	59	55	55	57	58	57	60	70	69
School Department.....	5,477	5,768	6,082	6,347	6,783	7,203	7,512	8,137	8,087	8,159
Treasury Department:										
Collecting Division.....	79	78	74	72	75	76	78	73	75	79
Treasury Division.....	34	33	31	32	29	28	31	32	31	31
Veterans' Services Department.....	71	74	73	75	77	75	67	73	76	70
Veterans' Graves Registration.....	3	3	3	3	3	3	3	3	3	3
Welfare Department.....	764	799	800	839	891	1,029	—	—	—	—
County of Suffolk.....	19,828	19,919	20,217	20,503	21,424	22,089	21,758	23,049	24,368	24,286
	1,144	1,153	1,184	1,185	1,212	1,245	1,312	1,344	1,373	1,366
	20,972	21,072	21,401	21,688	22,636	23,334	23,070	24,393	25,741	25,652

CITY OF BOSTON AND COUNTY OF SUFFOLK

TAX RATE APPROPRIATIONS — 1971

City:

General Government	\$17,429,775 00	04.13%
Public Safety	70,638,400 00	16.73
Public Works	18,096,455 00	04.30
Health and Hospitals	52,662,743 00	12.47
Inspection	1,143,742 00	00.27
Veterans' Services	8,536,114 00	02.02
Libraries	6,134,382 00	01.45
Parks and Recreation	7,485,781 00	01.76
Pensions and Annuities	6,877,948 00	01.63
Snow Removal	1,614,560 00	00.39
Miscellaneous	7,095,147 00	01.68
	<u>\$197,715,047 00</u>	<u>46.83%</u>

COUNTY:

Recording of Deeds	\$647,381 00	00.16%
County Buildings	1,931,113 00	00.47
Correction	3,665,305 00	00.87
Central Courts	7,951,077 00	01.88
District Courts	3,357,590 00	00.80
Medical Examinations	170,479 00	00.01
Pensions and Annuities	468,891 00	00.12
Mental Illness	55,000 00	00.01
Miscellaneous	2,000 00	00.00
	<u>18,248,836 00</u>	<u>04.32</u>

SCHOOLS:

General Operation	\$91,129,855 00	21.59%
Department of Planning and Engineering	4,571,254 00	01.08
	<u>95,701,109 00</u>	<u>22.67</u>

DEBT AND INTEREST REQUIREMENTS:

City	\$26,205,934 00	06.21%
Schools	8,660,951 00	02.05
	<u>34,866,885 00</u>	<u>08.26</u>

CONTRIBUTORY PENSION SYSTEMS

20,120,660 00 04.77

STATE ASSESSMENTS:

Metropolitan District	\$4,350,238 00	01.03%
Mass. Bay Transportation Authority	24,939,965 00	05.91
Miscellaneous	510,306 00	00.12
	<u>29,800,509 00</u>	<u>07.06</u>

DEFICIT APPROPRIATIONS:

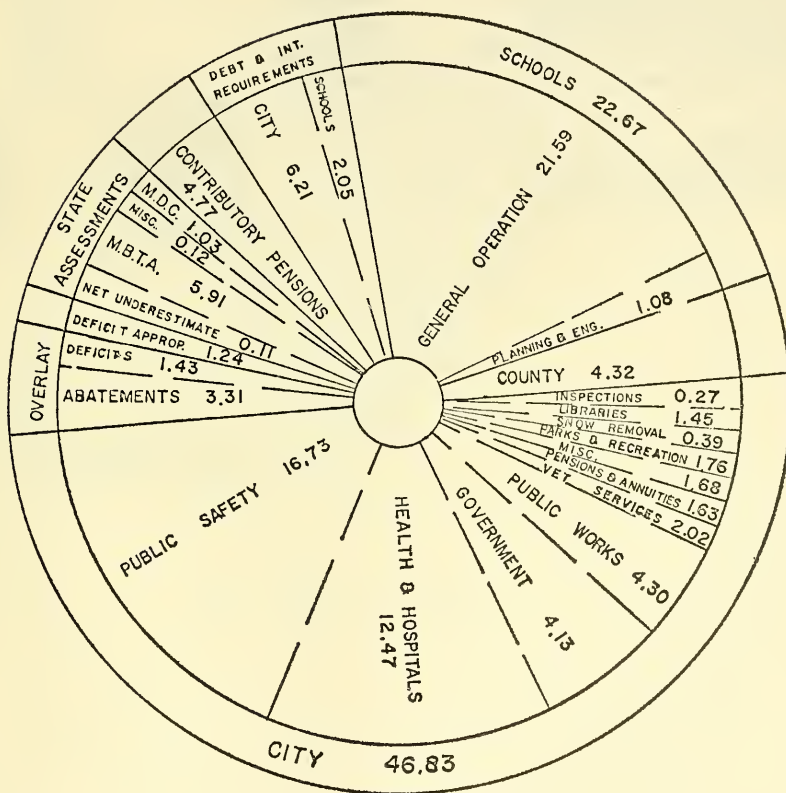
Overlay Deficits	\$6,037,076 00	01.43%
Sewer Use Receipts	2,949,902 00	00.70
Water Service Receipts	2,264,062 00	00.54
State Assessments — Net Underestimate	494,094 00	00.11
	<u>11,745,134 00</u>	<u>02.78</u>

OVERLAY FOR ABATEMENTS

13,989,373 00 03.31

\$422,187,553 00 100.00%

TAX RATE APPROPRIATIONS — 1971



CITY OF BOSTON AND COUNTY OF SUFFOLK

TAX RATE REVENUES — 1971

DEPARTMENTAL REVENUE:

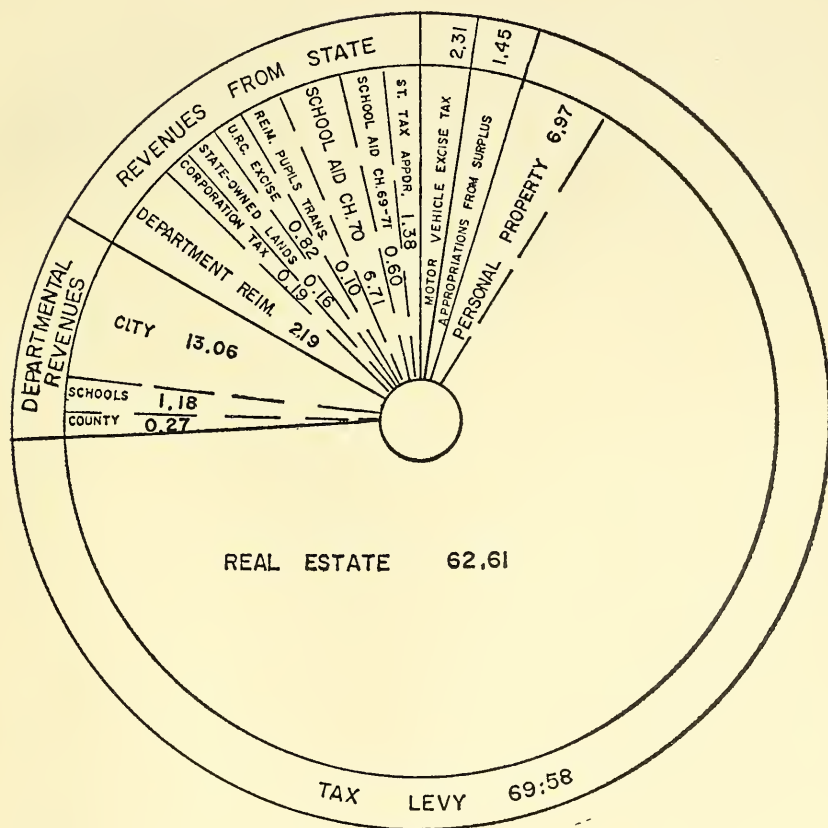
City	\$55,097,096 00	13.06%	
County	5,004,764 00	01.18	
Schools	1,177,264 00	00.27	
	<u>\$61,279,124 00</u>		14.51%

REVENUES FROM STATE:

Departmental Reimbursements	\$9,204,703 00	02.19%	
Corporation Tax	789,375 00	00.19	
State-Owned Lands and Government Center	638,115 00	00.16	
Urban Redevelopment Corporation Excise	3,497,119 00	00.82	
Reimbursement — Pupils Transportation	450,000 00	00.10	
State Apportionment, Act of 1963 Chapter 660	5,786,650 00	01.38	
School Aid, Chapter 70	28,352,964 00	06.71	
School Aid, Chapters 69 and 71	2,546,442 00	00.60	
	<u>51,265,368 00</u>		12.15

Motor Vehicle Excise Tax	9,787,092 00	02.31	
Appropriations from Surplus	6,097,919 00	01.45	
Real Estate and Personal Property Taxes	293,758,050 00	69.58	
	<u>\$422,187,553 00</u>		100.00%

TAX RATE REVENUES — 1971



100 — 200000 — 100000 — 100000



